

# budget

—2019—



## BUDGET NOTES

## Toronto Zoo

### What We Do

We are one of the largest zoos in Canada, home to over 5,000 animals representing 500 species on more than 700 acres of land adjacent to Canada's new Rouge National Urban Park. The Zoo offers full year access to seven bioregion displays with over 10 kilometers of walking trails, including gift shops, exhibits, rides, food services and guest services. Toronto Zoo delivers the following services:

- Zoo Visitor Services
- Zoo Fundraising & Strategic Partnerships
- Zoo Conservation & Science

Toronto Zoo has stewardship over buildings, infrastructure, natural resource assets, and the wildlife population.

### Why We Do It

Toronto Zoo provides a living centre for education and science, committed to providing compelling guest experiences and inspiring passion to protect wildlife and habitats.

### Our Experience & Success

- Return of the endangered Amur Tigers and Aldabra Tortoises.
- Opening of the Wild Rouge Zipline and Canopy Tour.
- Continued integration of the five (5) year Strategic Plan into all aspects of Zoo operations
- Finalization of new Tri-partite Agreement between the City, TRCA, and Toronto Zoo.
- Completed incorporation and charitable registration of the new fundraising entity (Toronto Zoo Wildlife Conservancy) with the objective of nurturing a strong and supportive relationship with the Toronto Zoo to facilitate significant contributions to the Zoo.

### Key Challenges

- Achieving attendance target in a highly competitive market.
- Enable Toronto Zoo Wildlife Conservancy to focus on campaign to raise funds for exhibit improvements and conservation and education programs.
- Continued implementation of the 2015 - 2020 Strategic Plan and the Master Plan which outlines future direction of the Zoo.
- Create opportunities for new audiences to connect with and support the new mission and increase revenue and attendance.
- Availability of resources to maximize opportunity to capture grants available to fund conservation and research programs.

### Priority Actions

- Revitalize exhibits and amenities and develop new memorable experiences to increase support for the mission of the Zoo.
- Develop strong relationship with the new fundraising entity to facilitate significant contributions to the Zoo and Zoo fundraising priorities.
- Create complementary short-term programming for the Special Events Centre and other locations throughout the Zoo as added value or new revenue offerings to promote the Zoo's mission.
- Finalize detailed design and commence construction of the outdoor orangutan habitat, the next major enhancement for the Zoo for 2020.

## Budget At A Glance

STAFF RECOMMENDED OPERATING BUDGET			
\$Million	2019	2020	2021
Gross Expenditures	\$ 53.1	\$ 53.7	\$ 54.3
Revenues	\$ 40.6	\$ 40.7	\$ 40.7
Net Expenditures	\$ 12.5	\$ 13.0	\$ 13.6
Approved Positions	397.0	398.0	398.0


STAFF RECOMMENDED 10-YEAR CAPITAL PLAN			
\$Million	2019	2020-2028	Total
Gross Expenditures	\$7.8	\$75.5	\$83.3
Debt	\$7.3	\$55.2	\$62.5

*Note: Excluding 2018 carry forward funding to 2019*


## Our Key Service Levels



Visitor attendance level at **1.295** million.




Total membership subscriptions of **31,000**



Retail sales of **\$2.35** per visitor



Food sales of **\$5.57** per visitor



Provide total of **4,450** day and overnight camp programs

Source of image: [www.icons8.com](http://www.icons8.com)

## Key Service Deliverables

Develop the 2021-2025 Strategic Plan as the logical progression of the 2015-2020 version and continue implementation of the 2016 Master Plan

Collaborate with Parks Canada to maximize the potential benefits associated with the location of the Toronto Zoo adjacent to the Rouge National Urban Park

Obtain and maintain accreditation with various accrediting and regulatory authorities

Pursue all available grants to deliver optimal conservation and research programs

Work with the new Toronto Zoo Wildlife Conservancy to focus on campaign to raise funds for capital projects

Continue advancement of the Zoo as a zoo-based conservation centre of excellence

Enhance guest experience to appeal to a more diverse audience and inspire conservation action.

## Who We Serve

### Zoo Visitor Services

- Community Groups
- Schools and School Boards
- Tour Groups
- Visitors

#### Beneficiaries

- Businesses (Hotels & Restaurants)
- Residents
- City & Agency Staff
- Strategic Partners

### Zoo Fundraising & Strategic Partnerships

- Media Partners
- Non-Profit Organizations
- Provincial & Federal Government

#### Beneficiaries

- Residents
- City & Agency Staff
- Strategic Partners

### Zoo Conservation & Science

- Educational Institutions
- Educators
- Wildlife Researchers & Societies
- Zoo Conservation & Science
- Zoological Institutes & Accrediting Bodies

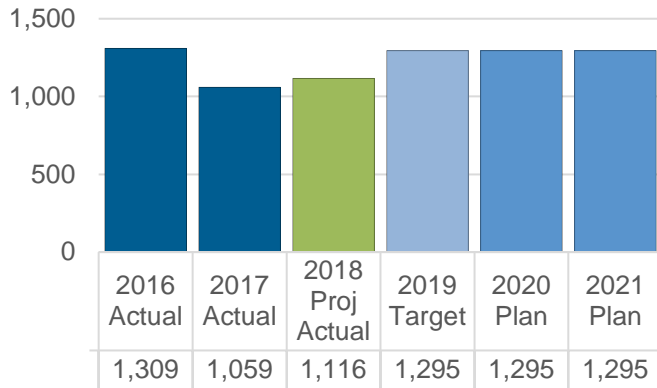
#### Beneficiaries

- Environmental Organizations
- Provincial & Federal Government
- Residents
- City & Agency Staff

## How Well We Are Doing

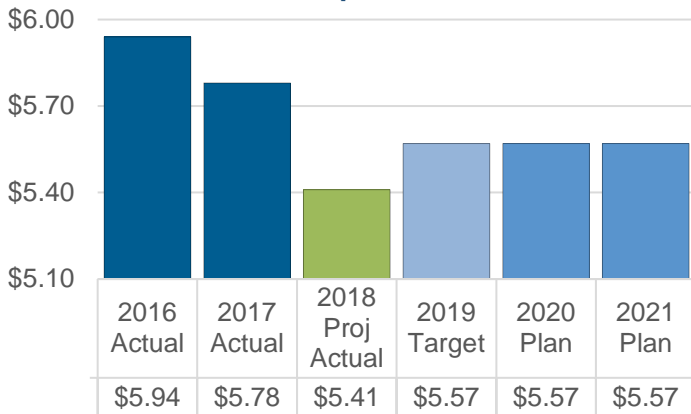
### Performance Measures

#### Attendance (000's)



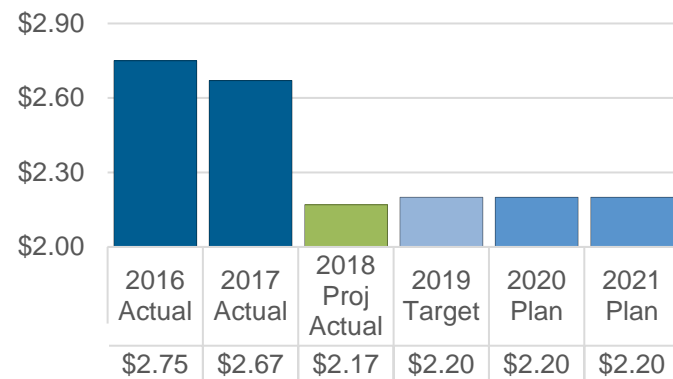
- The decline in recent attendance trends have been impacted by interruption in operations from the labour disruption in 2017 and the departure of the Pandas in 2018.
- It is anticipated that new programming in 2019 will break past trends.

#### Food Sales per Visitor



- Toronto Zoo experienced favourable visitor mix in the recent years with more adult admissions, especially in 2016 contributing to the overall sundry revenues.
- There is a positive correlation between higher adult admissions and the total food sales.
- 2018 was lower than the 2017 level reflecting the impact of the completion of the Panda Exhibit in 2018. Decline in last few years is due to increasing food costs and a higher than anticipated ratio of members compared to other admissions.
- 2019 targets have remained flat given the hold of attendance at 1.295 million visitors.

#### Retail Sales per Visitor



- Toronto Zoo projects retail sales at \$2.17 per visitor in 2018 compared to target at \$2.35 per visitor.
- The decline in retail sales per visitor is partially related to an increased ratio of members compared to other admissions.
- Retail sales are correlated to the number of visitors at the Zoo.

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### 2019 STAFF RECOMMENDED OPERATING BUDGET

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2. 2019 Operating Budget by Service
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4. Summary of 2019 Recommended Service Changes
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6. 2019 User Fee Rate Changes
7. 2019 Capital Budget; 2020 - 2028 Capital Plan
8. 2019 Cash Flow & Future Year Commitments
9. 2019 Capital Budget with Financing Detail
10. Reserve and Reserve Fund Review

#### Agency:

##### **Dolf DeJong**

Chief Executive Officer

Tel: (416) 392-5909

Email: [ddejong@torontozoo.ca](mailto:ddejong@torontozoo.ca)

#### Corporate:

##### **Judy Skinner**

Manager, Financial Planning

Tel: (416) 397-4219

Email: [judy.skinner@toronto.ca](mailto:judy.skinner@toronto.ca)



## RECOMMENDATIONS

## RECOMMENDATIONS

The City Manager and Chief Financial Officer & Treasurer recommend that:

1. City Council approve the 2019 Staff Recommended Operating Budget for Toronto Zoo of \$53.085 million gross, \$12.454 million net for the following services:

Service:	Gross (\$000s)	Net (\$000s)
Zoo Visitor Services	32,038.7	(4,081.4)
Zoo Fundraising & Strategic Partnerships	2,843.1	375.5
Zoo Conservation & Science	18,203.2	16,160.2
<b>Total Program Budget</b>	<b>53,084.9</b>	<b>12,454.3</b>

2. City Council approve the 2019 service levels for Toronto Zoo as outlined in Appendix 3 of this report, and associated staff complement of 397.0 positions, entirely comprised of operating service delivery positions.

3. City Council approve the 2019 market rate user fee changes for Toronto Zoo identified in Appendix 6, for inclusion in the Municipal Code Chapter 441 "Fees and Charges".

4. City Council approve the 2019 Staff Recommended Capital Budget for Toronto Zoo with a total project cost of \$7.063 million, and 2019 cash flow of \$15.455 million comprised of the following:

a. New Cash Flow Funds for:

1. Nine new / change in scope sub-projects with a 2019 total project cost of \$7.063 million that requires cash flow of \$7.063 million in 2019;

2. One previously approved sub-projects with a 2019 cash flow of \$0.700 million;

b. 2018 approved cash flow for 7 previously approved sub-projects with carry forward funding from 2018 into 2019 totalling \$7.692 million.

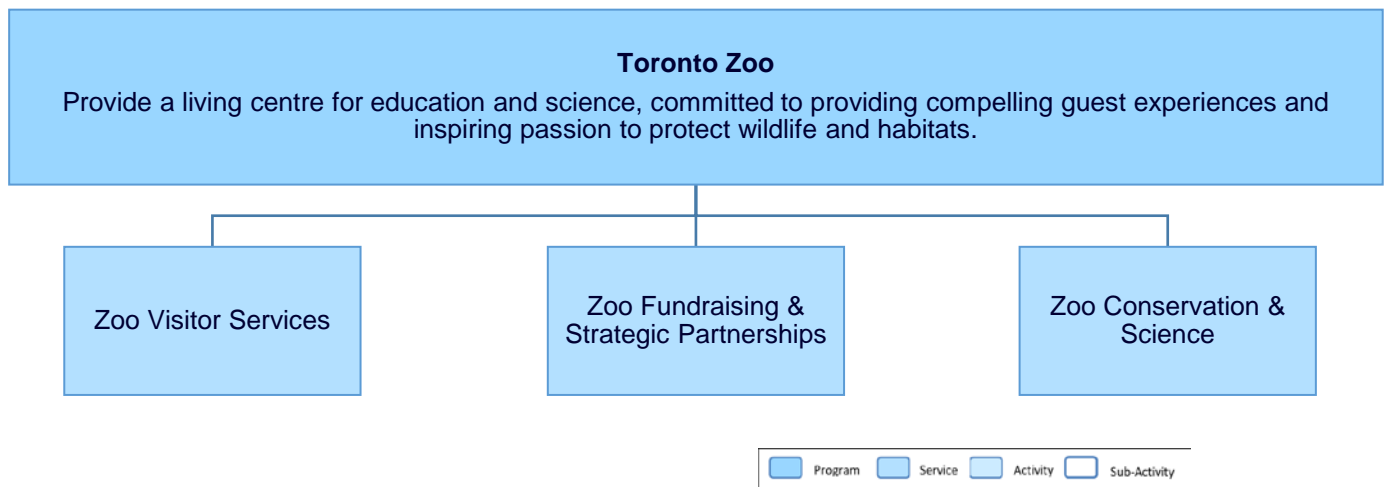
5. City Council approve the 2020 - 2028 Staff Recommended Capital Plan for Toronto Zoo \$75.225 million in project estimates, comprised of \$8.000 million for 2020; \$8.000 million for 2021; \$8.000 million for 2022; \$8.000 million for 2023; \$8.898 million for 2024; \$8.827 million for 2025; \$8.500 million for 2026; \$8.500 million for 2027, and \$8.500 million for 2028.

6. All sub-projects with third party financing be approved conditionally, subject to the receipt of such financing in 2019 and if such funding is not forthcoming, their priority and funding be reassessed by City Council relative to other City-financed priorities and needs.



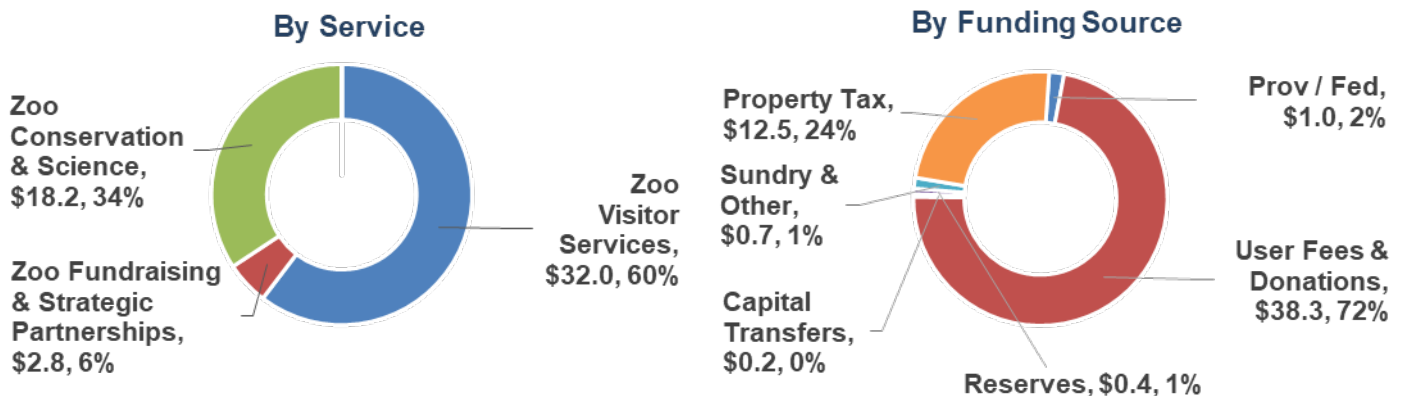
## 2019 STAFF RECOMMENDED OPERATING BUDGET

**PROGRAM MAP**



**2019 OPERATING BUDGET HIGHLIGHTS**

**2019 Staff Recommended Operating Budget \$53.1M**



- **0.2%** Budget decrease over the 2018 Approved Net Operating Budget to meet City budget requirements.
- **\$0.499M** Increase in base expenditure due to increased utility costs, cost of living adjustments (COLA) offset by reductions of panda-related expenditure due to Panda departure.
- **\$0.030M** Net revenue from an enhanced school program experience.
- **2020/2021** Increases attributable to COLA, inflationary increases in utilities and other expenditures to maintain attendance at 1.295 million visitors .



## 2019 OPERATING BUDGET OVERVIEW

Table 1: 2019 Staff Recommended Operating Budget and Plan by Service

(In \$000s)	2018		2019			Changes		Incremental Change	
	Budget	Projected Actual*	Base	New / Enhanced	Total Staff Recommended Budget			2020 Plan	2021 Plan
By Service	\$	\$	\$	\$	\$	\$	%	\$	\$
<b>Zoo Visitor Services</b>									
Gross Expenditures	31,751.8	30,895.2	32,038.7		32,038.7	286.9	0.9%	279.0	359.6
Revenue	35,535.0	30,050.6	35,997.3	122.9	36,120.1	585.2	1.6%	0.0	0.0
<b>Net Expenditures</b>	<b>(3,783.2)</b>	<b>844.6</b>	<b>(3,958.6)</b>	<b>(122.9)</b>	<b>(4,081.4)</b>	<b>(298.3)</b>	<b>7.9%</b>	<b>279.0</b>	<b>359.6</b>
<b>Zoo Fundraising &amp; Strategic Partnerships</b>									
Gross Expenditures	2,824.1	636.3	2,843.1		2,843.1	18.9	0.7%	20.7	20.3
Revenue	2,467.5	688.2	2,467.5		2,467.5	0.0		0.0	0.0
<b>Net Expenditures</b>	<b>356.6</b>	<b>(51.9)</b>	<b>375.5</b>		<b>375.5</b>	<b>18.9</b>	<b>5.3%</b>	<b>20.7</b>	<b>20.3</b>
<b>Zoo Conservation &amp; Science</b>									
Gross Expenditures	17,917.1	16,813.5	18,109.8	93.4	18,203.2	286.0	1.6%	267.3	247.7
Revenue	2,006.7	1,810.5	2,042.9		2,042.9	36.2	1.8%	71.0	0.0
<b>Net Expenditures</b>	<b>15,910.4</b>	<b>15,003.0</b>	<b>16,066.8</b>	<b>93.4</b>	<b>16,160.2</b>	<b>249.8</b>	<b>1.6%</b>	<b>196.2</b>	<b>247.7</b>
<b>Total</b>									
Gross Expenditures	52,493.0	48,345.0	52,991.5	93.4	53,084.9	591.9	1.1%	566.9	627.5
Revenue	40,009.2	32,549.3	40,507.7	122.9	40,630.6	621.3	1.6%	71.0	0.0
<b>Total Net Expenditures</b>	<b>12,483.8</b>	<b>15,795.7</b>	<b>12,483.8</b>	<b>(29.5)</b>	<b>12,454.3</b>	<b>(29.5)</b>	<b>(0.2%)</b>	<b>495.9</b>	<b>627.5</b>
<b>Approved Positions</b>	<b>396.0</b>	<b>394.0</b>	<b>396.0</b>	<b>1.0</b>	<b>397.0</b>	<b>1.0</b>	<b>0.3%</b>	<b>1.0</b>	<b>0.0</b>

\* Year-End Projection Based on Q3 2018 Variance Report

**Base Changes**

(\$0 Net)

- Salary & benefit increases due to COLA adjustment and benefit changes.
- Inflationary price increase in utilities.
- Increased reserve contribution for fleet vehicles replacement.
- Removed panda-related costs such as insurance, panda feed, and conservation and science research as the Panda Exhibit was completed in 2018.
- Above pressures fully offset by additional revenues due to attendance mix and change of program mix offerings.

**New/Enhanced Service Priorities**

(\$0.030M Net Revenue)

- Educational Programming Update includes development of an enhanced school program experience which requires an education coordinator to develop new and enhanced self-guided resources for teachers to use.
- This initiative will generate net revenue of \$0.030 million in 2019.

**Future Year Plan**

- Inflationary increases in salaries and benefits and utilities.
- Annualized impact of net revenue for implementing the educational program update which is expected to generate a further savings of \$0.054 million in 2020.

**EQUITY IMPACTS**

**No significant equity impacts:** The changes in Toronto Zoo's 2019 Staff Recommended Operating Budget do not have any significant equity impacts.

## 2019 Staff Recommended Operating Budget Changes by Service

The 2019 Staff Recommended Operating Budget for Toronto Zoo is \$12.454 million net or 0.2% below the 2018 Council Approved Operating Budget. Table 2 below summarizes the key cost drivers to maintain current service levels to achieve budget target as well as recommended enhanced service priorities to meet service demands and outcomes.

**Table 2: 2019 Staff Recommended Operating Budget Changes by Service**

(In \$000s)	Services			Total	
	Zoo Visitor Services	Zoo Fundraising & Strategic Partnerships	Zoo Conservation & Science	\$	Positions
	\$	\$	\$	\$	
<b>2018 Council Approved Operating Budget (Net)</b>	<b>(3,783.2)</b>	<b>356.6</b>	<b>15,910.4</b>	<b>12,483.8</b>	<b>396.0</b>
<b>Base Expenditure Changes</b>					
<b>Economic Factors</b>					
Inflationary Increases in utilities	(6.7)		129.2	122.5	
<b>Salaries and Benefits</b>					
Inflationary Increases in Salaries & Benefits	130.6	18.9	208.4	358.0	
<b>Other Base Expenditure Changes</b>					
Contributions to Vehicle Equipment Reserves	163.0			163.0	
Remove Panda Exhibit Related Expenses			(145.0)	(145.0)	
<b>Sub-Total Base Expenditure Changes</b>	<b>286.9</b>	<b>18.9</b>	<b>192.6</b>	<b>498.5</b>	
<b>Base Revenue Changes</b>					
Increase in Revenue due to Attendance and Program Mix	(462.3)		(36.2)	(498.5)	
<b>Sub-Total Base Revenue Changes</b>	<b>(462.3)</b>		<b>(36.2)</b>	<b>(498.5)</b>	
<b>Total Base Changes</b>	<b>(175.4)</b>	<b>18.9</b>	<b>156.4</b>	<b>0.0</b>	
<b>New &amp; Enhanced Services</b>					
<b>Enhanced Service Priorities</b>					
Education School Program (\$0.093M Gross, \$0.030M Net savings)	(122.9)		93.4	(29.5)	1.0
<b>Sub-Total New &amp; Enhanced Services<sup>1</sup></b>	<b>(122.9)</b>		<b>93.4</b>	<b>(29.5)</b>	<b>1.0</b>
<b>Total 2019 Staff Recommended Operating Budget (Net)</b>	<b>(4,081.4)</b>	<b>375.5</b>	<b>16,160.2</b>	<b>12,454.3</b>	<b>397.0</b>

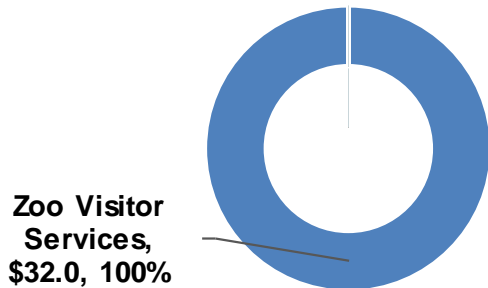
**Note:**

- For additional information, refer to [Appendix 5](#) (page 37) for the 2019 Staff Recommended New and Enhanced Service Priorities.

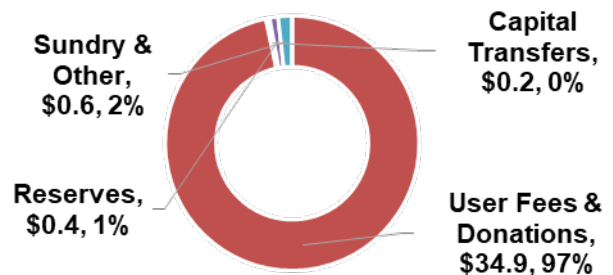
**Zoo Visitor Services** provide a unique visitor experience that is fun, interactive, memorable, and safe, while facilitating close personal interaction among family members and friends, inspired by the Zoo's compelling wildlife population and its commitment to sustainable living, ultimately inspiring people to love, respect and protect wildlife and wild spaces.

**2019 Staff Recommended Operating Budget \$32.0M**

**By Activity**




**By Funding Source**




Refer to [Appendix 2](#) (page 35) for the 2019 Staff Recommended Operating Budget by Service.


**Key Service Levels**




Visitor attendance level at **1.295 million**



Total membership subscriptions of **31,000**



Food sales of **\$5.57** per visitor

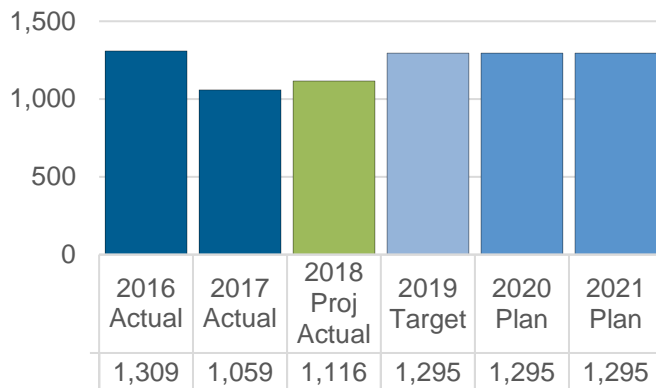


Retail sales of **\$2.35** per visitor

Refer to [Appendix 3](#) (page 36) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

**Service Performance Measures**

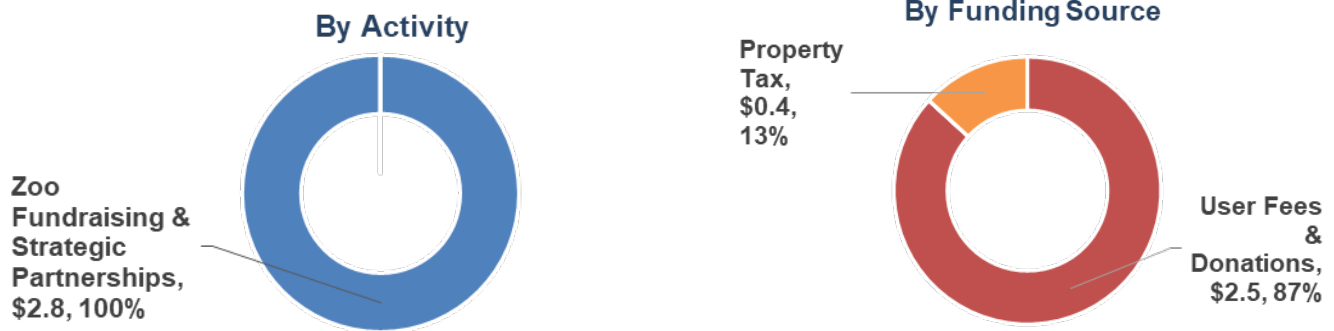
**Attendance (000's)**



- The decline in recent attendance trends have been impacted by interruption in operations from the labour disruption in 2017 and the departure of the Pandas in 2018.
- It is anticipated that new programming in 2019 will break past trends.

**Zoo Fundraising & Strategic Partnerships** develop, plan, and execute all fundraising programs and activities in two distinct program areas; Annual Fund and Capital Campaign, while building strategic relationships and realizing fundraising capacity.

### 2019 Staff Recommended Operating Budget \$2.8M



Refer to [Appendix 2](#) (page 35) for the 2019 Staff Recommended Operating Budget by Service.

### Key Service Levels



Raise **\$675,000** sponsorship revenue



Fundraising costs of **\$0.24** for every dollar of sponsorships raised

Refer to [Appendix 3](#) (page 36) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

## Zoo Conservation & Science

emphasize the role of zoos in providing leadership in conservation and sustainability programs including the preservation of endangered plant and animal species and threatened natural areas while emphasizing zoogeographical exhibits of habitats, the stewardship role of the human species in managing our planet, and the maintenance of biodiversity and natural ecosystems. Provide compelling education and outreach experiences, delivered through programs, curricula, and teaching strategies that support the Toronto Zoo's mission and efforts to save wildlife and inspire care for the world's natural heritage.

### 2019 Staff Recommended Operating Budget \$18.2M



Refer to [Appendix 2](#) (page 35) for the 2019 Staff Recommended Operating Budget by Service.

### Key Service Levels



Provide **4,450** day and overnight camp programs



Total of **36** "Zoo School" days programmed



**750,000** Hours of volunteer engagement with visitors and public



**35,000** Volunteer hours contributed to the public

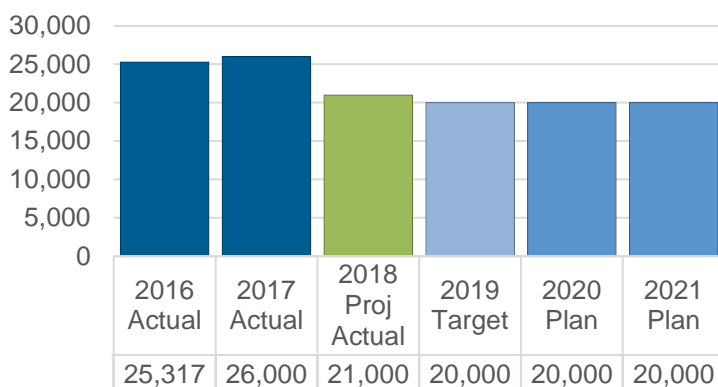


Reach and Educate **20,000** students about the Great Lakes Conservation

Refer to [Appendix 3](#) (page 36) for a complete list of the 2019 Staff Recommended Service Levels for this Service.

### Service Performance Measures

#### # of Students Educated through the Great Lakes Conservation Program



- In total, the Toronto Zoo impacts over 120,000 student visitors annually.
- Through the Great Lakes Outreach Program, a curriculum-based education program that encourages students, educators and families to "Keep our Great Lakes Great" while learning about five local fish species at risk such as the American eel and Redside dace, a further over 20,000 students and educators annually is achieved, including over 700 classrooms, and 3,000 public participants annually (i.e., camps, libraries, festivals).
- The Zoo anticipated more students be educated in 2018 compared to target of 20,000 driven by volume and will maintain the planned levels of 20,000 in future years.

## 2018 OPERATING PERFORMANCE

### 2018 Service Performance

#### Key Service Accomplishments:

- Return of the endangered Amur Tigers and Aldabra Tortoises.
- Opening of the Wild Rouge Zipline.
- Continued integration of the five (5) year Strategic Plan into all aspects of Zoo operations.
- Increased opportunities for partners, sponsors and donors, to support wildlife and habitats in our priority areas and our conservation focus.
- Finalization of new Tri-partite Agreement between the City, TRCA, and Toronto Zoo.
- Completed incorporation and charitable registration of the new fundraising entity (Toronto Zoo Wildlife Conservancy) with the objective of nurturing a strong and supportive relationship with the Toronto Zoo to facilitate significant contributions to the Zoo.

### Status Update on 2018 Council Approved New & Enhanced Services

During the 2018 Budget process, City Council approved \$0.038 million gross and \$0.098 net revenue for the new service in the 2018 Operating Budget for Toronto Zoo. A status on its implementation and results to-date are highlighted below:

#### *Winter Zoomobile*

- Due to challenges in sourcing a suitable winterized people mover, implementation has been delayed for the Winter Zoomobile. However, plans are in process to have this in effect in 2019. For more details, see " Status Update on Council Approved New Capital Projects in the 2018 Capital Budget"

## 2018 Financial Performance

Table 3: Budget vs. Actual by Category of Expenditures and Revenues

Category (In \$000s)	2017	2018	2018	2019	2019 Change from	
	Actual	Budget	Projected	Total Staff	2018 Approved	
	\$	\$	\$	Recommended	\$	%
				Budget		
Salaries and Benefits	28,486.4	30,965.3	30,221.8	31,384.0	418.7	1.4%
Materials & Supplies	7,837.4	8,646.8	7,343.6	8,541.0	(105.8)	(1.2%)
Equipment	560.4	377.9	319.7	493.9	116.0	30.7%
Service and Rent	10,762.7	11,509.2	9,626.6	11,509.2		
Contribution To Capital						
Contribution To Reserves/Reserve Funds	833.3	990.1	833.3	1,153.1	163.0	16.5%
Other Expenditures		3.7		3.7		
Inter-Divisional Charges						
<b>Total Gross Expenditures</b>	<b>48,480.1</b>	<b>52,493.0</b>	<b>48,345.0</b>	<b>53,084.9</b>	<b>591.9</b>	<b>1.1%</b>
Inter-Divisional Recoveries						
Provincial Subsidies	632.5	1,011.5	1,130.4	1,011.5		
Federal Subsidies						
Other Subsidies						
User Fees & Donations	32,075.0	37,719.5	29,460.9	38,340.9	621.3	1.6%
Licences & Permits Revenue						
Transfers From Capital	171.0	171.0	171.0	171.0		
Contribution From Reserves/Reserve Funds	136.0	386.0	636.0	386.0		
Sundry and Other Revenues	926.1	721.2	1,150.9	721.2		
<b>Total Revenues</b>	<b>33,940.7</b>	<b>40,009.2</b>	<b>32,549.3</b>	<b>40,630.6</b>	<b>621.3</b>	<b>1.6%</b>
<b>Total Net Expenditures</b>	<b>14,539.4</b>	<b>12,483.8</b>	<b>15,795.7</b>	<b>12,454.3</b>	<b>(29.5)</b>	<b>(0.2%)</b>
<b>Approved Positions</b>	<b>394.0</b>	<b>396.0</b>	<b>394.0</b>	<b>397.0</b>	<b>1.0</b>	<b>0.3%</b>

\* Year-End Projection Based on Q3 2018 Variance Report

Toronto Zoo is projecting to be over spent by \$3.312 million at year-end, primarily due to poor weather conditions throughout 2018 including cold weather and extreme heat warnings which have resulted in further decrease in attendance. The Zoo is projecting attendance at 1.116 million compare to budget of 1.295 million.

For additional information regarding the 2018 Q3 operating variances and year-end projections, please refer to the attached link for the report entitled "Operating Variance Report for the Nine-Month Period Ended September 30, 2018", approved by City Council at its meeting on December 13, 2018.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2019.CC1.7>

## Impact of 2018 Operating Variance on the 2019 Staff Recommended Operating Budget

- Achieving the 2018 attendance target has been a challenge to the Zoo. While the Zoo continues to implement cost containment and hold back measures, these are not sustainable solutions.
- The unfavourable 2018 year-end variance is not anticipated to continue into 2019 as the Zoo is developing plans to mitigate risks which include special exhibits and enhanced programming to attract visitors. For more details, see "Issues Impacting the 2019 Budget".

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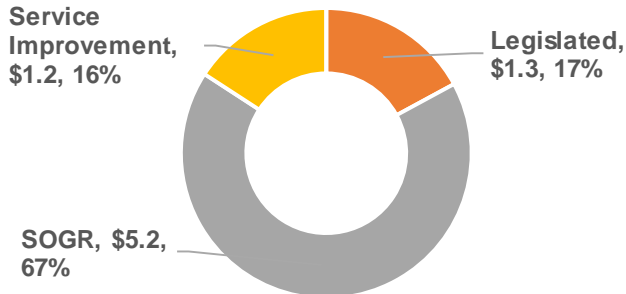


# 2019 – 2028 STAFF RECOMMENDED CAPITAL BUDGET AND PLAN

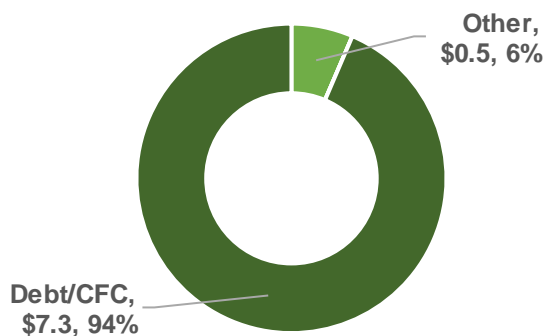
**10-YEAR CAPITAL PLAN HIGHLIGHTS**

**2019 Staff Recommended Capital Budget \$7.763M**

**By Project Category**

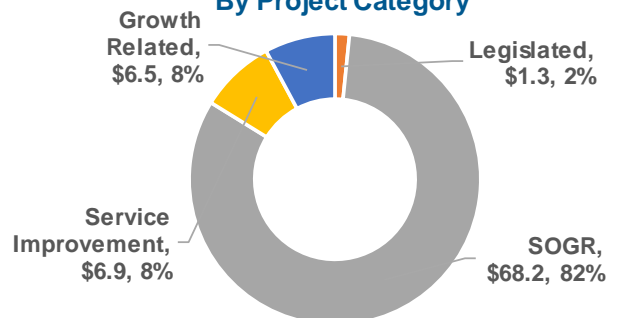


**By Funding Source**

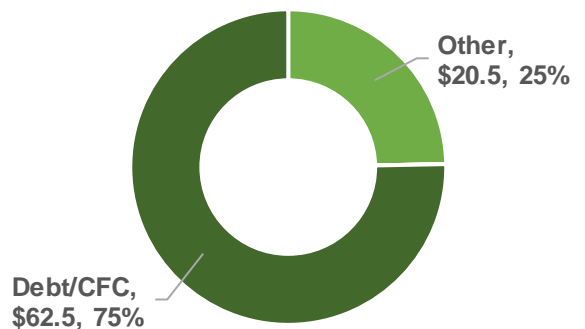


**2019-2028 Staff Recommended Capital Budget and Plan \$82.988M**

**By Project Category**



**By Funding Source**



**1 YEAR**

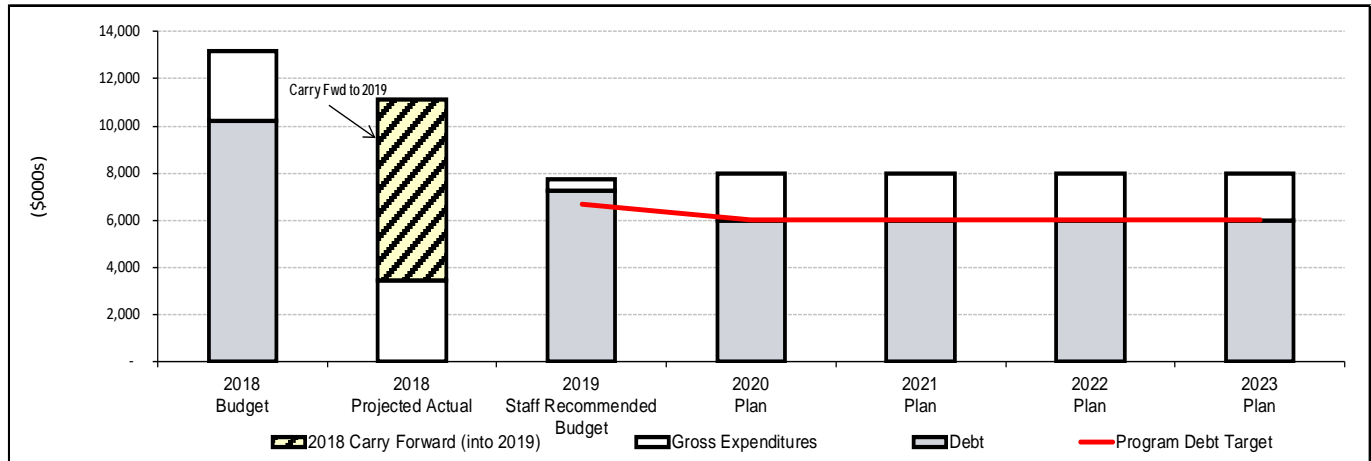
- **\$2.195M** Commence design work for the Welcome Area to improve access and first impression for visitors.
- **\$1.327M** Update the ramp at the Indo-Malaya Pavilion to improve winter accessibility to meet AODA requirement.
- **\$1.228M** Add two winterized Zoomobiles to help guests access the Pavilions in inclement weather.
- **\$1.150M** Repair and replace building components guided by the results of a Building Condition Audit and Site Services Study.
- **\$1.063M** Complete design phase and begin construction of the Orangutan Outdoor Exhibit.

**10 YEARS**

- **\$68.228M** State of Good Repair projects to invest in refurbishing exhibits, building and services as well as construction of Tropical Americas Gallery Construction, Welcome Area - Phase A and Canadian Pavilion.
- **\$6.932M** Service Improvement projects to invest in wildlife program improvement, an all season play area and an addition of two winterized Zoomobiles.
- **\$6.501M** Growth projects to extend the Carolinian Forest experience to include the Ravens Roost, a year-round "glamping" retreat.
- **\$1.327M** Legislated projects for improving winter accessibility.

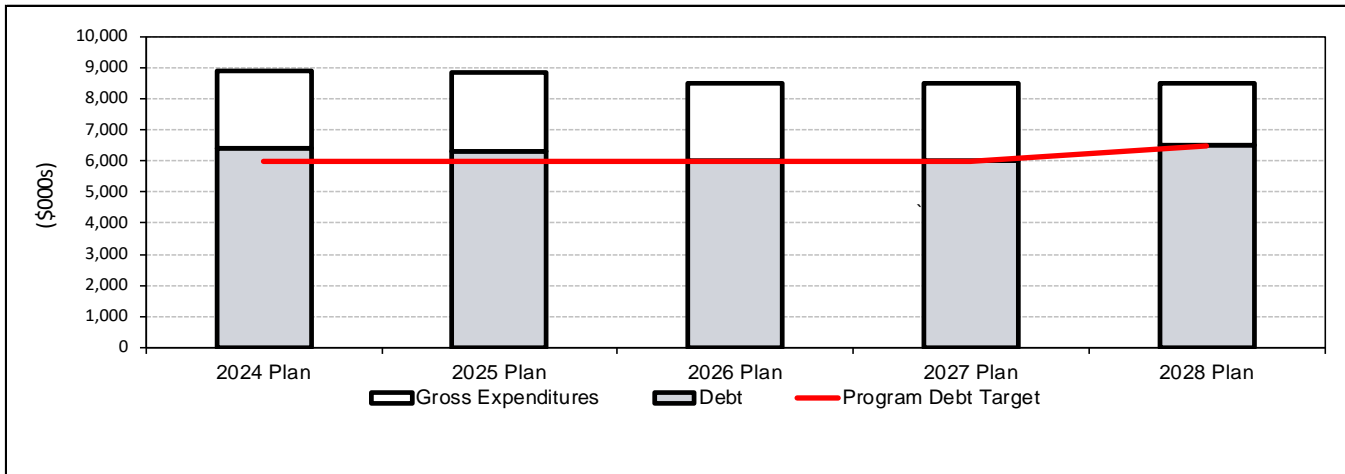
**2019 – 2028 CAPITAL BUDGET & PLAN OVERVIEW**

**Chart 1: 10-Year Capital Plan Overview**



		2019 Staff Recommended Capital Budget and 2020 - 2023 Capital Plan							
		2018	2019	2020	2021	2022	2023	2019 - 2023	5-Year Total Percent
		Budget	Projected Actual						
<b>Gross Expenditures by Project Category:</b>									
Health & Safety		-	-	-	-	-	-	-	-
Legislated		-	1,327	-	-	-	-	1,327	3.3%
SOCR	12,501	5,208	8,000	8,000	8,000	7,777	36,985	93.0%	
Service Improvement	700	1,228	-	-	-	223	1,451	3.6%	
Growth Related	-	-	-	-	-	-	-	-	
<b>Total by Project Category</b>	<b>13,201</b>	<b>7,763</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>39,763</b>	<b>100.0%</b>	
<b>Program Debt Target</b>			<b>6,700</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>30,700</b>	
<b>Financing:</b>									
<b>Debt</b>	<b>10,211</b>	<b>7,263</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>31,263</b>	<b>78.6%</b>	
Reserves/Reserve Funds	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	
Provincial/Federal	-	-	-	-	-	-	-	-	
Debt Recoverable	-	-	-	-	-	-	-	-	
Other Revenue	2,990	500	2,000	2,000	2,000	2,000	8,500	21.4%	
<b>Total Financing</b>	<b>13,201</b>	<b>7,763</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>39,763</b>	<b>100.0%</b>	
<b>By Status:</b>									
2018 Capital Budget & Approved Future Year (FY) Commitments	13,201	3,441	700	-	-	-	-	700	1.8%
Changes to Approved FY Commitments			-	-	-	-	-	-	
2019 New/Change in Scope & FY Commitments			7,063	-	-	-	-	7,063	17.8%
2020 - 2023 Capital Plan Estimates				8,000	8,000	8,000	8,000	32,000	80.5%
2-Year Carry Forward for Reapproval									
1-Year Carry Forward to 2019		7,692							
<b>Total Gross Annual Expenditures &amp; Plan</b>	<b>13,201</b>	<b>7,763</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>39,763</b>	<b>100.0%</b>	
<b>Asset Value (\$) at year-end</b>	<b>330,000</b>	<b>330,000</b>	<b>338,000</b>	<b>346,000</b>	<b>354,000</b>	<b>362,000</b>	<b>362,000</b>		
Yearly SOGR Backlog Estimate (not addressed by current plan)			(1,505)	3,933	5,105	(4,518)	(5,228)	(2,213)	
Accumulated Backlog Estimate (end of year)	88,073	86,568	90,501	95,606	91,088	85,860	85,860		
<b>Backlog: Percentage of Asset Value (%)</b>	<b>26.7%</b>	<b>26.2%</b>	<b>26.8%</b>	<b>27.6%</b>	<b>25.7%</b>	<b>23.7%</b>			
Debt Service Costs			287	904	850	783	783	3,607	
Operating Impact on Program Costs			(170)	1	1	-	-	(168)	
New Positions			-	-	-	-	-	-	

**Chart 2: 10-Year Capital Plan Overview (Continued)**



	2024 - 2028 Staff Recommended Capital Plan						
	2024	2025	2026	2027	2028	2019 - 2028	10-Year Total Percent
<b>Gross Expenditures by Project Category:</b>							
Health & Safety	-	-	-	-	-	-	
Legislated	-	-	-	-	-	1,327	1.6%
SOGR	2,628	4,291	7,324	8,500	8,500	68,228	82.2%
Service Improvement	1,194	3,111	1,176	-	-	6,932	8.4%
Growth Related	5,076	1,425	-	-	-	6,501	7.8%
<b>Total by Project Category</b>	<b>8,898</b>	<b>8,827</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>82,988</b>	<b>100.0%</b>
<b>Program Debt Target</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,500</b>	<b>61,200</b>	
<b>Financing:</b>							
<b>Debt</b>	<b>6,398</b>	<b>6,327</b>	<b>6,000</b>	<b>6,000</b>	<b>6,500</b>	<b>62,488</b>	75.3%
Reserves/Reserve Funds	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	
Provincial/Federal	-	-	-	-	-	-	
Debt Recoverable	-	-	-	-	-	-	
Other Revenue	2,500	2,500	2,500	2,500	2,000	20,500	24.7%
<b>Total Financing</b>	<b>8,898</b>	<b>8,827</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>82,988</b>	<b>100.0%</b>
<b>By Status:</b>							
2018 Capital Budget & Approved Future Year (FY) Commitments	-	-	-	-	-	700	0.8%
Changes to Approved FY Commitments	-	-	-	-	-	-	
2019 New/Change in Scope & FY Commitments	-	-	-	-	-	7,063	8.5%
2024 - 2028 Capital Plan Estimates	8,898	8,827	8,500	8,500	8,500	75,225	90.6%
2-Year Carry Forward for Reapproval	-	-	-	-	-	-	
<b>Total Gross Annual Expenditures &amp; Plan</b>	<b>8,898</b>	<b>8,827</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>82,988</b>	<b>100.0%</b>
<b>Asset Value(\$)</b> at year-end	<b>369,777</b>	<b>374,068</b>	<b>381,392</b>	<b>389,892</b>	<b>398,392</b>	<b>398,392</b>	
Yearly SOGR Backlog Estimate (not addressed by current plan)	(1,729)	(4,291)	5,264	5,163	(8,000)	(5,806)	
Accumulated Backlog Estimate (end of year)	84,131	79,840	85,104	90,267	82,267	82,267	
<b>Backlog: Percentage of Asset Value (%)</b>	<b>22.8%</b>	<b>21.3%</b>	<b>22.3%</b>	<b>23.2%</b>	<b>20.6%</b>		
Debt Service Costs	801	831	811	783	805	7,637	
Operating Impact on Program Costs	-	-	-	-	-	(168)	
New Positions	-	-	-	-	-	-	

## Staff Recommended 10-Year Capital Plan by Project Category

Table 4: Summary of Capital Projects by Project Category

(In \$000s)	Total App'd Cash Flows to Date*	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2019 - 2028 Total	Total Project Cost
<b>Total Expenditures by Category</b>													
<b>Legislated</b>													
Winter Accessibility		1,327	-	-	-	-	-	-	-	-	-	1,327	1,327
<b>Sub-Total</b>		<b>1,327</b>										<b>1,327</b>	<b>1,327</b>
<b>State of Good Repair</b>													
Building & Services Refurbishment		1,150	1,250	1,240	810	1,016	1,128	1,547	1,500	1,400	1,500	12,541	12,541
Exhibit Refurbishment		250	350	350	250	100	550	550	550	350	600	3,900	3,900
Grounds and Visitor Improvements		250	350	350	250	100	550	550	550	350	600	3,900	3,900
Information Systems		300	350	250	350	300	400	450	400	400	300	3,500	3,500
Insects		-	-	-	-	-	-	-	-	-	443	443	443
Oceania Pavilion		-	-	-	-	-	-	1,194	1,501	-	-	2,695	2,695
Rhino Ridge		-	-	-	-	-	-	-	1,323	1,289	-	2,612	2,612
Tropical Americas Gallery		-	-	-	-	-	-	-	1,500	4,711	5,057	11,268	11,268
Welcome Area Redesign		2,195	-	1,184	6,340	6,261	-	-	-	-	-	15,980	15,980
Wilderness North/Canadian Pavilion		-	5,700	4,626	-	-	-	-	-	-	-	10,326	10,326
Orangutan II & III: Indoor & Outdoor Exhibits		1,063	-	-	-	-	-	-	-	-	-	1,063	1,063
<b>Sub-Total</b>		<b>5,208</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>7,777</b>	<b>2,628</b>	<b>4,291</b>	<b>7,324</b>	<b>8,500</b>	<b>8,500</b>	<b>68,228</b>	<b>68,228</b>
<b>Service Improvement</b>													
Discovery Zone Refurbishment		-	-	-	-	223	796	2,784	1,176	-	-	4,979	4,979
Winter Zoomobile	700	1,228	-	-	-	-	-	-	-	-	-	1,228	1,928
Carolinian Forest Boardwalk		-	-	-	-	-	398	327	-	-	-	725	725
<b>Sub-Total</b>	<b>700</b>	<b>1,228</b>				<b>223</b>	<b>1,194</b>	<b>3,111</b>	<b>1,176</b>			<b>6,932</b>	<b>7,632</b>
<b>Growth Related</b>													
Ravens Roost		-	-	-	-	-	5,076	1,425	-	-	-	6,501	6,501
<b>Sub-Total</b>							<b>5,076</b>	<b>1,425</b>				<b>6,501</b>	<b>6,501</b>
<b>Total Expenditures by Category (excluding carry forward from 2018)</b>	<b>700</b>	<b>7,763</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,898</b>	<b>8,827</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>82,988</b>	<b>83,688</b>

\*Life to Date approved cash flows are provided for multi-year capital projects with cash flow approvals prior to 2019, excluding ongoing capital projects (i.e. Civic Improvement projects)

## 2019 - 2028 Key Capital Projects

Capital projects funded in the 10-Year Staff Recommended Capital Plan based on the Toronto Zoo 2016 Master Plan which reflects a balance of modernization, transformational, and innovative initiatives to drive growth, improve conservation and science efforts, and better serve the public as one of the leading Zoo's in North America. The delivery of these capital projects will enable the Zoo to align its 2016 Master Plan with its 2015-2020 Strategic Plan.

## Legislated

- Legislated projects total \$1.327 million or 1.6% of the total 10-Year Staff Recommended Capital Plan's expenditures.
  - The Winter Accessibility project (\$1.327 million) provides funding to improve accessibility for the boardwalk ramp from the Indo-Malaya Pavilion to the African Rainforest Pavilion. This improvement of visitor access to the Zoo to meet AODA requirements is expected to be completed in 2019.

## State of Good Repair (SOGR)

- SOGR projects account for \$68.228 million or 82.2% of the total 10-Year Staff Recommended Capital Plan's expenditures for the following:
  - The Welcome Area Redesign project (\$15.980 million) will improve access and the first impression for visitors arriving at the Toronto Zoo. It consists of several sub-projects including the Arrival / Departure Plaza, the Entry Plaza, the Orientation Plaza, the Entrance Restaurant, and Entrance Gift Shop. Donations

of \$3.777 million will contribute to this project. Detailed design of all the entrance elements will take place in 2019.

- *The Building & Services Refurbishment* project (\$12.541 million) is guided by the results of a 2016 Building Audit Report and a 2017 Site Services Study. This ongoing SOGR funding will be used to address building repairs which include replacement of epoxy, metal work, ceilings, windows, doors, amongst other repairs at various buildings to meet animal welfare standards.
- *The Tropical Americas Gallery* project (\$11.268 million) will renovate the existing "Americas Pavilion" and exhibits to provide full accessibility and address energy efficiency while also narrowing the focus of the interpretation and exhibits to highlight the species and conservation imperatives of tropical South and Central America. Detailed design will occur in 2026 and construction will occur in 2026-2027. This project will be funded by donations of \$5.390 million.
- *The Wilderness North/Canadian Pavilion* project (\$10.326 million) will enable the Zoo to construct the new Canadian Pavilion to draw attention to Canada's species at risk and highlight the conservation programs that the Zoo is undertaking, with various partners, to save these species. This project will be funded by donations of \$4.000 million. For continuity and optimal integration of the exhibits, the Canadian Pavilion should be constructed at the same time as Wilderness North, which is submitted as an Unmet Capital Needs.
- *The Exhibit Refurbishment* project (\$3.900 million) is a multi-year plan involving various initiatives to renovate smaller exhibits and to address the immediate and future need of refurbishment of small and outdoor exhibits built over 20 years ago.
- *The Grounds and Visitor Improvements* project (\$3.900 million) addresses the needs of the public concerning visitor amenities, the appearance of indoor and outdoor areas, improvements to site circulation and visitor orientation.

### *Service Improvement*

- Service Improvement projects amount to \$6.932 million or 8.4% of the total 10-Year Staff Recommended Capital Plan's expenditures.
  - *The Discovery Zone Refurbishment* project (\$4.979 million) includes improvements to the Wildlife Program Facility, expansion of the water play area for the benefit of the parents, caregivers, and the program and seasonal animals. The Kids Discovery Indoor Play will also be added as a play and learning space for young children as well as a gathering space for the parents. Donations of \$0.998 million will contribute to this project.
  - *The Winter Zoomobile* project (\$1.228 million) will enable the Zoo to add two winter-friendly zoomobile vehicles to effectively transform the existing zoomobile operations to a year-round program. These vehicles will improve guests' access in the winter. Upon completion of this project, it is anticipated that Toronto Zoo will generate additional revenue through user fee for the Zoomobile program.

### *Growth Related*

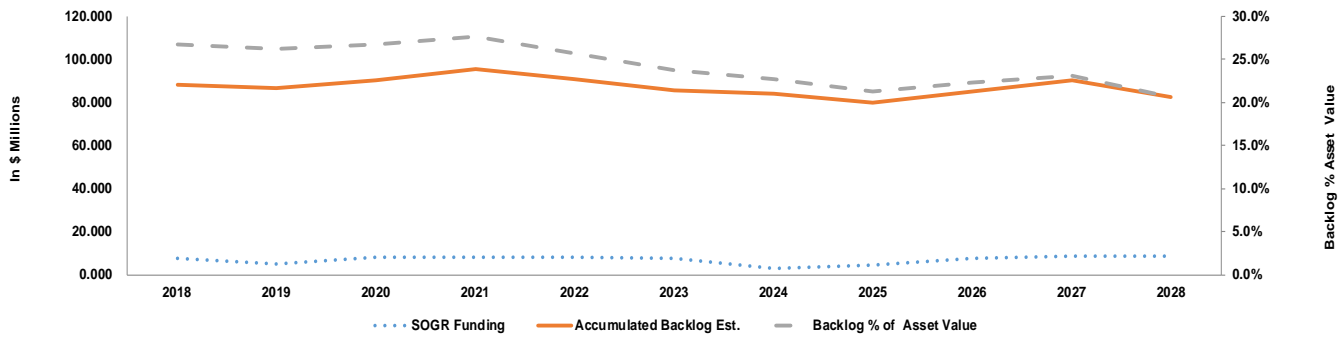
- Growth Related projects account for \$6.501 million or 7.8% of the total 10-Year Staff Recommended Capital Plan's expenditures.
  - *The Ravens Roost* project (\$6.501 million) will provide funding to extend the Carolinian Forest experience by providing a 'glamping' retreat where guests can gather to relax and learn about the dynamics of the surrounding natural environment and the work that the Zoo is doing to support wildlife. Donations of \$3.031 million will contribute to this project.

**State of Good Repair (SOGR) Funding & Backlog**

The 10-Year Staff Recommended Capital Plan will fund \$68.228 million of SOGR projects within Toronto Zoo over the 10-year period, providing an average of \$6.823 million annually. This funding will be used for the upkeep of the facilities as Canada's premier zoo and a leading zoo globally that supports the wildlife preservation and species conservation efforts and major scientific research.

The Toronto Zoo's SOGR backlog and asset replacement value has been revised in accordance with the new 2016 Master Plan for the Toronto Zoo. Based on this plan, the accumulated backlog will decrease from \$86.568 million in 2019 to an anticipated \$82.267 million by 2028.

**Chart 3: Total SOGR Funding & Backlog**



In \$ Millions	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
<b>SOGR Funding</b>	7.438	5.208	8.000	8.000	8.000	7.777	2.628	4.291	7.324	8.500	8.500
<b>Accumulated Backlog Est.</b>	88.073	86.568	90.501	95.606	91.088	85.860	84.131	79.840	85.104	90.267	82.267
<b>Backlog % of Asset Value</b>	26.7%	26.2%	26.8%	27.6%	25.7%	23.7%	22.8%	21.3%	22.3%	23.2%	20.6%
<b>Total Asset Value</b>	330.000	330.000	338.000	346.000	354.000	362.000	369.777	374.068	381.392	389.892	398.392

The "Unmet Capital Needs" identified by Toronto Zoo include various additional SOGR projects to help reduce the backlog that totals \$37.108 million. These projects cannot be accommodated within the City's debt affordability targets and therefore are not included in the 2019 – 2028 Staff Recommended Capital Budget and Plan. For further details about these SOGR projects, please refer to the Issues for Discussion section.

## 2018 CAPITAL PERFORMANCE

### 2018 Project Delivery

During 2018, Toronto Zoo accomplished the following capital projects and activities.

- Completion of the Aldabra Tortoise Exhibit;
- Opening of the refurbished Amur Tiger Exhibit (Fall 2018);
- Awarding of tender for the replacement of the Parking Lot Entry/Exit system;
- Continued design of Orangutan Outdoor exhibit.

### Status Update on Council Approved New Capital Projects in the 2018 Capital Budget

During the 2018 Budget process, City Council approved a new capital project totalling \$0.700 million cash flow funded by debt. The implementation status is detailed below:

#### *Winter Zoomobile (\$0.700 million)*

- Implementation of the Winter Zoomobile has been a challenge during 2018. The Toronto Zoo has to tender twice in efforts to source a winterized people mover that meets the needs and climate considerations of a large, outdoor, year round facility. The first tender returned no suitable options and the second tender is currently in the evaluation stage. The Toronto Zoo is confident that a suitable winterized people mover will be sourced in 2019.



## 2018 Financial Performance

Table 5: Budget vs. Actual by Project Category

Project Category (In \$ Millions)	2017			2018			2019	
	Budget	Actual	Spending Rate %	Budget	Projected Actual *	Spending Rate %	Staff Recommended Capital Budget (excl. 1 Yr Carry Forward)	Staff Recommended Capital Budget (incl. 1 Yr Carry Forward)
Health & Safety	-	-		-	-		-	-
Legislated	-	-		-	-		1.327	1.327
SOGR	7.650	2.352	<b>30.7%</b>	12.501	3.441	<b>27.5%</b>	5.208	12.200
Service Improvement	-	-		0.700	-	<b>0.0%</b>	1.228	1.928
Growth Related	-	-		-	-		-	-
<b>Total</b>	<b>7.650</b>	<b>2.352</b>	<b>30.7%</b>	<b>13.201</b>	<b>3.441</b>	<b>26.1%</b>	<b>7.763</b>	<b>15.455</b>

Note - 2018 projection based on the Q3 capital variance submission

As illustrated in the table above, the year-end projection of spent rate for 2018 is 26.1%. Three projects are significantly underspent due to issues with contractors and coordination with other projects, unspent funding will be carried forward into 2019 from 2018. These projects include: *Orangutan Outdoor Exhibits* for \$4.000 million; *Grounds and Visitor Improvement* for \$1.450 million and the *Building and Services Refurbishment* for \$1.098 million.

For additional information regarding the 2018 Q3 capital variances and year-end projections for Toronto Zoo, please refer to the attached link for the report entitled "Capital Variance Report for the Nine-Month Period Ended September 30, 2018" adopted by City Council at its meeting on December 13, 2018.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2019.CC1.8>

## Impact of the 2018 Capital Variance on the 2019 Staff Recommended Capital Budget

- As a result of the delays in the capital projects described in the 2018 Q3 Capital Variance Report, funding of \$7.692 million is being carried forward from 2018 for inclusion in the 2019 Staff Recommended Capital Budget to continue the capital work.
- The Orangutan Outdoor Exhibits project experienced contractor issues in 2018 in the design phase and funding needs to be carried forward into 2019 to complete the initial design and commence construction, please refer to the "Issues Impacting 2019 Budget" for details.
- The 2019 - 2028 Staff Recommended Capital Budget and Plan includes revised cash flow funding estimates for the projects. The Agency has realigned cash flow estimates in 2019 based on the revised project timeline and activities.

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## ISSUES FOR DISCUSSION

## ISSUES IMPACTING THE 2019 BUDGET

### 2019 Budget Overview

#### 2019 Operating Budget:

- The Toronto Zoo has a five year Strategic Plan (2015 – 2020) which outlines the mission of the Zoo as a living centre for education and science, committed to providing compelling guest experiences and inspiring passion to protect wildlife and habitats, with a vision of being Canada's national leader in saving wildlife to ensure the rich diversity of nature for future generations. In addition, the Strategic Plan identifies goals for the Toronto Zoo over the five year period as well as specific objectives to help achieve those goals. In 2019, the Toronto Zoo will be moving forward with the development of the 2021-2025 Strategic Plan building on previous successes.
- Guided by its Strategic Plan, the Zoo accomplished a number of significant achievements during 2018 to provide innovative attractions, high level of services to visitors, site maintenance and caring for the animal population. These initiatives will continue to be implemented throughout 2019. Examples include:
  - Continuation of projects that improve energy efficiency, water conservation, waste diversion and employee and public engagement to reduce its overall carbon footprint. The Zoo has made tremendous progress in the development of the Environmental Management System that will provide strategic direction for capital and operational projects to realize the 2027 greenhouse gas emission targets of the Green Plan.
  - Becoming a Zoo-Based Conservation Centre of Excellence by saving and protecting species through best practices and leadership in animal care, and innovative research and education. In 2018, the Zoo welcomed a baby pygmy hippopotamus, a baby gorilla, a Blandings turtle breeding exhibit, and offered an evening Bat Walk to bring awareness to the public. The intent is to create various opportunities for new audiences to connect with and to increase revenues and attendance.
- Achieving an annual attendance target of 1.295 million has been a challenge to the Toronto Zoo in recent years. The interruption in operations from the labour disruption during May and June 2017 caused a loss of more than 280,000 in visitor attendance (during the May-June period of 2017) and approximately \$6.0 million in foregone revenues. This resulted in a decade low of 1.059 million visitors in 2017, representing a 19% decline over 2016 and 18% behind its budgeted attendance. However, it should be noted that with the exception of the May-June period of 2017, visitor attendance was essentially on budget throughout the periods that the Zoo was open.
- A decline in attendance has also been the experience since the departure of the Pandas in March 2018. It is projected that the total number of visitors to the Toronto Zoo in 2018 is 1.116 million, representing a 5% increase over 2017 but still 14% below its budgeted attendance. Other factors affecting attendance level include changes in the competitive landscape for attractions, extreme weather conditions, and delays in key opening of exhibits. Projections to year-end indicate that Toronto Zoo will be over spent by \$3.312 million at year-end because of the shortfall in revenues due to decreased attendance.
- The Zoo relies on the City's tax levy for approximately 23% of operations. The Zoo is exploring options and developing plans to include special programming, enhanced services to achieve an attendance level of 1.295 million in 2019. Included in the Zoo's 2019 Staff Recommended Operating Budget of \$53.085 million gross and \$12.454 million net is \$0.093 million gross and \$0.030 net revenue for one enhanced service, Educational Programming Update, which will allow the Zoo to revitalize its existing school program and to increase capacity through program expansion.

#### 10-Year Capital Plan:

- The 2018 Council Approved Capital Budget for Toronto Zoo was \$13.201 million primarily dedicated to Orangutan Outdoor Exhibits, Building & Services Refurbishment and Grounds and Visitor Improvements. During 2018, Toronto Zoo experienced significant delays in its design and construction of the Orangutan Outdoor Exhibit and addition of the Winter Zoomobile. As a result, the spend rate was projected to be 26.1% of the 2018 Capital Budget. The unspent cash flow funding has been carried forward into 2019 to continue the capital work.

- The 2019 - 2028 Staff Recommended Capital Plan provides investments of \$68.228 million primarily for reducing SOGR backlog to maintain infrastructure and revitalize the facilities.
- This Staff Recommended 10-Year Capital Plan reflects an increase of \$1.788 million or 2.5% in capital funding when compared to the 2018 - 2027 Approved Capital Plan. Key changes are summarized as follows:
  - As the Orangutan Outdoor Exhibit project was not completed as scheduled due to contractor issues, additional debt funding capacity of \$0.563 has been approved to complete this project with donation contributions of \$0.500 million.
  - The Carolinian Forest Boardwalk is a new project added to the 2019 – 2028 Staff Recommended Capital Plan with debt funding of \$0.725 million to develop an accessible boardwalk.
  - Following a City-wide review of unmet capital priorities, two unmet high priority capital projects, totalling \$1.788 million gross and \$1.288 million debt have been added to the Staff Recommended 10-Year Capital Plan.
    - *Orangutan Outdoor Exhibit* (\$1.063 million gross and \$0.563 million debt)
    - *Carolinian Forest Boardwalk* (\$0.725 million gross and debt)
- Despite added capital investments as noted above, Toronto Zoo still requires over \$76.359 million in debt funding that could not be accommodated during the 2019 Budget process. These unmet capital needs are not included in the Staff Recommended 10-Year Capital Plan.

In summary, Toronto Zoo faces many service challenges and budget pressures in 2019. Both the Staff Recommended 2019 Operating Budget and 2019 – 2028 Capital Budget and Plan will continue to support and implement the Toronto Zoo's 2015 – 2020 Strategic Plan and the 2016 Master Plan.

## Additional Service Demands

### Capital Unmet Needs Not Included in the 2019 – 2028 Staff Recommended Capital Budget and Plan

The "Unmet Capital Needs" identified by Toronto Zoo, are noted in the table below and will require additional debt funding to proceed. The "Unmet Capital Needs" identified below could not be accommodated within the City's current debt targets given the limitations on debt servicing costs and therefore were not included in the 10-Year Capital Plan for Toronto Zoo. These projects will be included on the list of unfunded "Capital Priorities" considered for future funding in the budget process of future year.

**Table 7: Unmet Capital Needs Not Included in the Staff Recommended 10-Year Capital Plan**

Project Description (In \$ Millions)	Total Project	Non-Debt Funding	Debt Required	Cash Flow (In \$ Millions)										
				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
<b>NOT INCLUDED</b>														
<i>RNUP Shared Use Facility</i>	15.000	-	15.000	-	1.500	6.750	6.750	-	-	-	-	-	-	-
<i>Building &amp; Services Refurbishment</i>	12.543	-	12.543	2.640	3.150	3.354	-	-	0.899	-	1.000	1.000	0.500	-
<i>Oceania Pavilion</i>	24.251	-	24.251	-	-	-	-	-	-	-	11.588	-	12.663	-
<i>Welcome Area Redesign</i>	5.099	-	5.099	-	-	-	2.550	2.549	-	-	-	-	-	-
<i>Wilderness North/Canadian Pavilion</i>	19.466	-	19.466	-	8.783	9.751	0.932	-	-	-	-	-	-	-
<b>Total Unmet Needs (Not Included)</b>	<b>76.359</b>	<b>-</b>	<b>76.359</b>	<b>2.640</b>	<b>13.433</b>	<b>19.855</b>	<b>10.232</b>	<b>2.549</b>	<b>0.899</b>	<b>-</b>	<b>12.588</b>	<b>1.000</b>	<b>13.163</b>	<b>-</b>

- *RNUP Shared Use Facility* project requires \$15.000 million is a joint partnership opportunity with Parks Canada to build a new shared facility at the Rouge National Urban Park (RNUP).
  - RNUP includes Rouge Valley lands surrounding the Toronto Zoo which are slated to become the heart of the Park once transfers to Parks Canada are complete in the near future. Both the Toronto Zoo and Parks Canada see potential efficiencies to be realized from constructing a shared facility in the future that support wildlife and Canadian species conservation efforts.
  - The Zoo and Parks Canada have entered into a Collaborative Agreement to review the total scope, ownership, cost of the project, and other partnership opportunities.
  - Parks Canada is examining the feasibility of locations for a facility at or adjacent the Toronto Zoo.

- The Zoo and Parks Canada continue to discuss the scope and nature of a joint project.
- *Building and Services Improvement project* requires \$12.543 million to address service and maintenance needs for continue use of existing assets arising from the 2016 Building Audit Report.
- *The Oceania Pavilion Project* requires \$24.251 million to replace the aged Indo-Malaya Pavilion by designing and constructing a new facility in line with the Master Plan which will reduce the ongoing maintenance costs. The Oceania Pavilion will focus not just on Indo-Malayan species but also on other important areas of the South Pacific. This area will showcase the uniqueness of island flora and fauna, and will demonstrate the richness of these global biodiversity “hotspots”, including Komodo dragon and key species relocated from the existing Australasia Pavilion. Detailed design will occur in 2025 – 2026 which is accommodated within Toronto Zoo's existing debt target while the construction phase is submitted as an Unmet Need.
- The *Welcome Area Redesign* project requires \$5.099 million to complete Phase B of the project which includes construction of a permanent gift shop, washroom facilities, updated Zoomobile stop, Entry Plaza and Orientation Plaza.
- The *Wilderness North project* at a cost of \$19.466 million will enable Toronto Zoo to launch Wilderness North Experience allowing more visitors to experience the vast diversity of species in their habitats native to Canada.

## OTHER ISSUES IMPACTING THE 2019 BUDGET

### Orangutan Outdoor Exhibit – Status Update

- Creation of an outdoor exhibit for orangutans was an approved project for 2016-2018. Work on the project stopped in the fall of 2017, and in spring of 2018, the Zoo learned that the principle architect was no longer able to complete the project.
- In order to complete the project, carry forward funding of \$1.063 million (\$0.563 million debt funding and \$0.500 million donations) from 2016 and 2017 is required. This was requested as an Unmet Capital Need due to the one year carry forward policy and was subsequently approved and included as part of the 2019 – 2028 Staff Recommended Capital Budget and Plan.
- The Zoo has terminated the agreement with the previous architectural firm and has awarded the contract for architectural, engineering and project management services for Consulting Services – Outdoor Orangutan Exhibit to Zeidler Partnership Architects.
- The total project cost remains at \$5.350 million of which \$1.820 million will be funded by secured donations.
- The Zoo is anticipating that the Orangutan Outdoor Exhibit will launch in Summer 2020.

## ISSUES IMPACTING FUTURE YEARS

### Dynamic Pricing Model

- The Zoo is exploring opportunities to effectively manage revenue through a Dynamic Pricing Model, an algorithm to continually capture data and to take into account the influencers in supply and demand, and recommends the optimal pricing structure.
- Currently, the Zoo utilizes a peak and non-peak seasonal pricing methodology with increased prices from May to Thanksgiving weekend. The significant limitation of peak and non-peak pricing is that there is no flexibility to adapt to changing conditions.
- It is anticipated that the Dynamic Pricing Model will overcome many of the general limitations of seasonal pricing and result in revenue maximization.
- A RFP process has been initiated and evaluation of submissions is currently ongoing. It is anticipated that this pricing model could assist to facilitate right-sizing of the attendance budget in time for the 2020 Budget process to a level more in line with recent experience.

### Toronto Zoo Wildlife Conservancy – New Charitable Organization Status

- The incorporation of the Toronto Zoo Wildlife Conservancy was completed in May 2018 and it is now registered as a not-for-profit corporation. Three directors have been appointed to the initial founding Board of Directors. The charitable registration has been granted by the Canada Revenue Agency.
- The staffing process will begin early in 2019 with a search for an Executive Director to lead the start-up and day to day management of the Conservancy and the development of a comprehensive fundraising strategy. Fundraising activities will continue under the auspices of the Toronto Zoo Development Division until the Conservancy is ready to begin operations later in 2019.
- It is anticipated that the new foundation would relieve some of the financial pressures faced by the Toronto Zoo by making contributions to exhibit improvements and conservation and educational programs.

### Magnovate Transportation Inc. – Magnetic Levitation Train

- At its meeting on November 29, 2018, the Board of Management of the Toronto Zoo approved the installation of a fully functional Magnetic Levitation train ride at the Toronto Zoo, subject to the following:
  - a. Magnovate satisfying the City of Toronto and the Toronto and Region Conservation Authority (TRCA) approval requirements to facilitate the construction/implementation process; and
  - b. Negotiation of the terms of an agreement with Magnovate acceptable to the Board.

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2018.ZB24.7>

- The Maglev Ride will create a new attraction for Zoo visitors to ride the first commercial maglev transit system in North America as well as improving mobility options at the Zoo. The recommendation adopted by the Board will enable Magnovate to proceed with various government infrastructure funding applications and to secure all necessary funding.
- All required capital cost will be funded by the Magnovate Transportation Inc. Once successfully implemented and operational, there will be revenue potential for the Zoo under the proposed revenue sharing agreement. The Zoo will report back with details of the Magnovate proposal and its financial implications through the 2020 Budget process.

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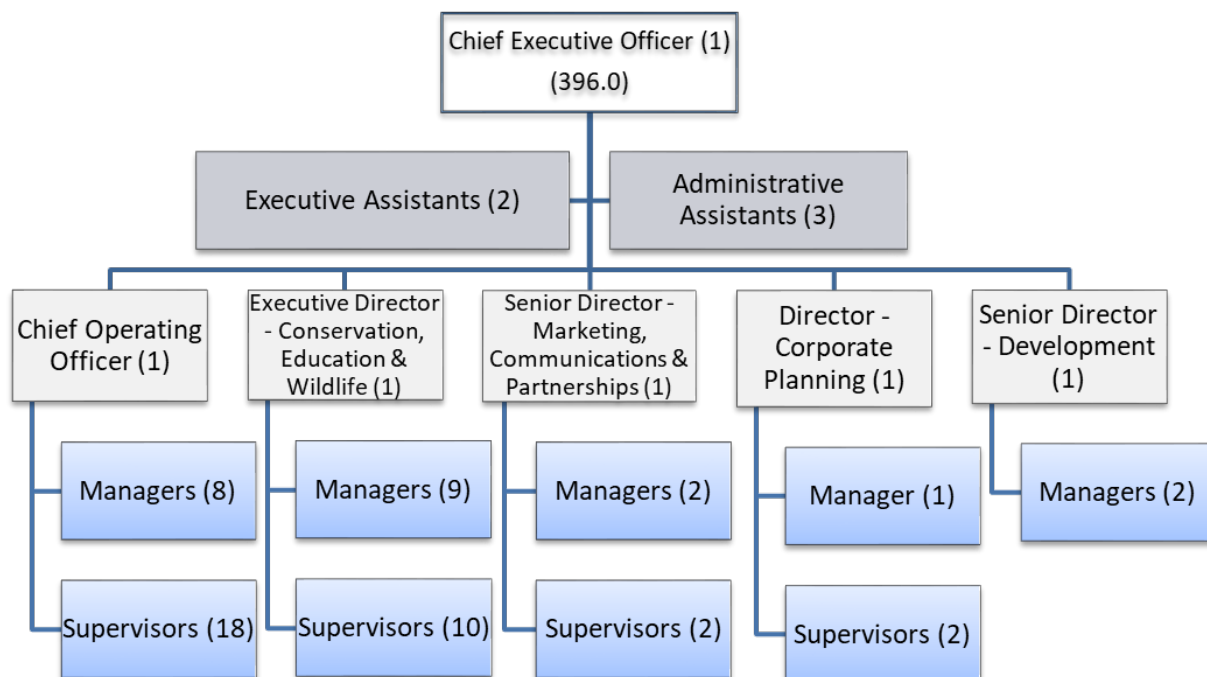




# APPENDICES

## Appendix 1

### 2019 Organization Chart



The 2019 total staff complement includes the Chief Executive Officer and staff for a total of 397.0 operating positions as summarized in the table below.

### 2019 Total Complement

	Category	Senior Management	Management with Direct Reports	Management without Direct Reports/Exempt Professional & Clerical	Union	Total
Operating	Permanent	9.0	56.9	19.0	196.9	281.8
	Temporary			7.2	108.0	115.2
	<b>Total Operating</b>	<b>9.0</b>	<b>56.9</b>	<b>26.2</b>	<b>304.9</b>	<b>397.0</b>
Capital	Permanent			-	-	-
	Temporary			-	-	-
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>9.0</b>	<b>56.9</b>	<b>26.2</b>	<b>304.9</b>	<b>397.0</b>

## Appendix 2

### 2019 Operating Budget by Activity

#### Zoo Visitor Services

(In \$000s)	2018	2019			Changes		Incremental Change	
	Approved Budget	Base	New / Enhanced	Total Staff Recommended Budget			2020 Plan	2021 Plan
By Service	\$	\$	\$	\$	\$	%	\$	\$
<b>Total</b>								
Gross Expenditures	31,751.8	32,038.7	0.0	32,038.7	286.9	0.9%	279.0	359.6
Revenue	35,535.0	35,997.3	122.9	36,120.1	585.2	1.6%	0.0	0.0
<b>Total Net Expenditures</b>	<b>(3,783.2)</b>	<b>(3,958.6)</b>	<b>(122.9)</b>	<b>(4,081.4)</b>	<b>(298.3)</b>	<b>7.9%</b>	<b>279.0</b>	<b>359.6</b>
<b>Approved Positions</b>	<b>223.7</b>	<b>223.7</b>	<b>0.0</b>	<b>223.7</b>	<b>0.0</b>		<b>0.0</b>	<b>0.0</b>

#### Zoo Fundraising & Strategy Partnerships

(In \$000s)	2018	2019			Changes		Incremental Change	
	Approved Budget	Base	New / Enhanced	Total Staff Recommended Budget			2020 Plan	2021 Plan
By Service	\$	\$	\$	\$	\$	%	\$	\$
<b>Total</b>								
Gross Expenditures	2,824.1	2,843.1	0.0	2,843.1	18.9	0.7%	20.7	20.3
Revenue	2,467.5	2,467.5	0.0	2,467.5	0.0		0.0	0.0
<b>Total Net Expenditures</b>	<b>356.6</b>	<b>375.5</b>	<b>0.0</b>	<b>375.5</b>	<b>18.9</b>	<b>5.3%</b>	<b>20.7</b>	<b>20.3</b>
<b>Approved Positions</b>	<b>10.2</b>	<b>10.2</b>	<b>0.0</b>	<b>10.2</b>	<b>0.0</b>		<b>0.0</b>	<b>0.0</b>

#### Zoo Conservation & Science

(In \$000s)	2018	2019			Changes		Incremental Change	
	Approved Budget	Base	New / Enhanced	Total Staff Recommended Budget			2020 Plan	2021 Plan
By Service	\$	\$	\$	\$	\$	%	\$	\$
<b>Total</b>								
Gross Expenditures	17,917.1	18,109.8	93.4	18,203.2	286.0	1.6%	267.3	247.7
Revenue	2,006.7	2,042.9	0.0	2,042.9	36.2	1.8%	71.0	0.0
<b>Total Net Expenditures</b>	<b>15,910.4</b>	<b>16,066.8</b>	<b>93.4</b>	<b>16,160.2</b>	<b>249.8</b>	<b>1.6%</b>	<b>196.2</b>	<b>247.7</b>
<b>Approved Positions</b>	<b>162.1</b>	<b>162.1</b>	<b>1.0</b>	<b>163.1</b>	<b>1.0</b>	<b>0.6%</b>	<b>1.0</b>	<b>0.0</b>

## Appendix 3

### 2019 Service Levels

#### Zoo Visitor Service

Activity	Service Level Description	Status	2016	2017	2018	2019
Attendance	# of Attendance at the Zoo	Approved	1,315,000	1,325,000	1,295,000	1,295,000
		Actual	1,309,542	1,071,000	1,115,819	
Memberships	# of Membership Subscriptions	Approved	32,000	32,000	31,000	31,000
		Actual	31,250	23,740	24,699	31,000
Retail Sales per Visitor	\$ of Retail Sales per Visitor	Approved	2.20	2.35	2.35	2.35
		Actual	2.75	2.68	2.17	
Food Sales Per Visitor	\$ of Food Sales per Visitor	Approved	5.57	5.57	5.57	5.57
		Actual	5.94	5.74	5.41	

#### Zoo Fundraising & Strategic Partnerships

Activity	Service Level Description	Status	2016	2017	2018	2019
Sponsorships	Sponsorship Revenues Raised (\$)	Approved	675,000	675,000	675,000	675,000
		Actual	511,000	540,000	300,500	
Cost Per \$ Raised	Fundraising Costs for Every \$ of Sponsorships Raised	Approved	0.73	0.73	0.73	<b>0.24</b>
		Actual	0.24	0.22	0.38	

#### Zoo Conservation & Science

Activity	Service Level Description	Status	2016	2017	2018	2019
Zoo Day and Overnight Camps	# of Day and Overnight Camp Programs Provided	Approved	4,450	4,450	4,450	4,450
		Actual	4,846	3,333	5,160	
Zoo School (Grade 11 Credit Program)	# of "Zoo School" Days Programmed	Approved	36	36	36	36
		Actual	36	36	36	
Volunteer Engagement With Visitors / Public	# of Hours of Volunteer Engagement with Visitors and Public	Approved	750,000	750,000	750,000	750,000
		Actual	846,350	887,782	772,857	
Volunteer Hours Contributed	# of Volunteer Hours Contributed to the Public	Approved	35,000	35,000	35,000	35,000
		Actual	31,435	35,887	34,106	
Great Lakes Conservation Student Outreach	# of Students Educated about the Great Lakes Conservation	Approved	20,000	20,000	20,000	20,000
		Actual	25,317	26,000	26,000	

One 2019 Service Level has been adjusted (bolded in the charts) from the approved 2018 Service Levels. "Fundraising Costs for Every Dollar of Sponsorships Raised" has been adjusted to reflect actual experience in the range of \$0.24 per dollar raised.

## Appendix 5

### Summary of 2019 New / Enhanced Service Priorities

New / Enhanced Service Description (in \$000s)	New and Enhanced Services Priorities						Total			Incremental Change			
	Zoo Visitor Services		Zoo Fundraising & Strategic Partnerships		Zoo Conservation & Science		\$	\$	Position	2020 Plan		2021 Plan	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	#	Net	Pos.	Net	Pos.
<b>Enhanced Service Priorities</b>													
<b>Staff Initiated:</b>													
Educational Programming Update		(122.9)			93.4	93.4	93.4	(29.5)	1.0	(53.5)	1.0	1.8	(2.0)
<b>Sub-Total Staff Initiated</b>		<b>(122.9)</b>			<b>93.4</b>	<b>93.4</b>	<b>93.4</b>	<b>(29.5)</b>	<b>1.0</b>	<b>(53.5)</b>	<b>1.0</b>	<b>1.8</b>	<b>(2.0)</b>
<b>Total Enhanced Services</b>		<b>(122.9)</b>			<b>93.4</b>	<b>93.4</b>	<b>93.4</b>	<b>(29.5)</b>	<b>1.0</b>	<b>(53.5)</b>	<b>1.0</b>	<b>1.8</b>	<b>(2.0)</b>
<b>New Service Priorities</b>													
<b>Total 2019 New / Enhanced Services</b>		<b>(122.9)</b>			<b>93.4</b>	<b>93.4</b>	<b>93.4</b>	<b>(29.5)</b>	<b>1.0</b>	<b>(53.5)</b>	<b>1.0</b>	<b>1.8</b>	<b>(2.0)</b>

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## 2019 Operating Budget - Staff Recommended New and Enhanced Services Summary by Service (\$000's)

Form ID		Agencies - Cluster  Program - Toronto Zoo	Adjustments				2020 Plan Net Change	2021 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		
17974		Educational Programming Update						
72	Positive	<b>Description:</b>						

The educational programming update will allow for a full re-valuation and re-vitalization of the educational programs offered at the Toronto Zoo. The current curriculum levels have remained stagnant due to timing constraints upon current staffing levels. The addition of a programming coordinator will help to modernize the curriculum itself as well as the presentation of information. The Education Branch provides support for the majority of school visits, both staff-led programs and self-guided visits, through providing resources and student assignments, as well as marketing of these programs/resources. To provide a service level that is able to update school programs or increase capacity for further revenue generation through program expansion, a dedicated position is required.

**Service Level Impact:**

The future service level will include the development of a new school program experience, which will be 1 hour and 45 minutes in length and will include a 45-minute classroom session and a one-hour onsite tour. Based on this structure, four times the number of program bookings can be accommodated compared to the existing full-day (4 hour) programs.

**Equity Statement:**

The Educational Programming Update budget proposal's overall equity impact is low positive. Low income youth's access to City spaces will be positively impacted due to the slight decrease in user fees for students that will result from these changes.

**Service: Zoo Conservation & Science**

Total Staff Recommended Changes:	93.4	0.0	93.4	1.00	(53.5)	1.8
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**Service: Zoo Visitor Services**

Total Staff Recommended Changes:	0.0	122.9	(122.9)	0.00	0.0	0.0
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<b>Staff Recommended New/Enhanced Services:</b>	<b>93.4</b>	<b>122.9</b>	<b>(29.5)</b>	<b>1.00</b>	<b>(53.5)</b>	<b>1.8</b>
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**Summary:**

<b>Staff Recommended New / Enhanced Services:</b>	<b>93.4</b>	<b>122.9</b>	<b>(29.5)</b>	<b>1.00</b>	<b>(53.5)</b>	<b>1.8</b>
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**Category:**

## Appendix 6

### 2019 User Fee Rate Changes

Table 6a

#### User Fees Adjusted for Inflation and Other

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2018	2019			2020	2021
					Approved Rate	Inflationary Adjusted Rate	Other Adjustments	Budget Rate	Plan Rate	Plan Rate
TZ004	Admission - Post Secondary Student	Zoo Visitor Services	Market Based	Per Entry	\$10.00		\$1.00	\$11.00	\$11.00	\$11.00
TZ005	Admission - Students - Grades 9-12 (Secondary)	Zoo Visitor Services	Market Based	Per Entry	\$9.00		\$1.00	\$10.00	\$10.00	\$10.00
TZ006	Admission - Students - K - Grade 8 (Elementary)	Zoo Visitor Services	Market Based	Per Entry	\$8.00		\$1.00	\$9.00	\$9.00	\$9.00



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## Appendix 7

### 2019 Capital Budget; 2020 - 2028 Capital Plan Including Carry Forward Funding

(In \$000s)	Total App'd Cash Flows to Date*	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2019 - 2028 Total	Total Project Cost
<b>Total Expenditures by Category</b>													
<b>Legislated</b>													
<i>Winter Accessibility</i>		1,327	-	-	-	-	-	-	-	-	-	1,327	1,327
<b>Sub-Total</b>	-	<b>1,327</b>	-	-	-	-	-	-	-	-	-	<b>1,327</b>	<b>1,327</b>
<b>State of Good Repair</b>													
<i>Building &amp; Services Refurbishment</i>		2,298	1,250	1,240	810	1,016	1,128	1,547	1,500	1,400	1,500	<b>13,689</b>	13,689
<i>Exhibit Refurbishment</i>		367	350	350	250	100	550	550	550	350	600	<b>4,017</b>	4,017
<i>Grounds and Visitor Improvements</i>		1,700	350	350	250	100	550	550	550	350	600	<b>5,350</b>	5,350
<i>Information Systems</i>		577	350	250	350	300	400	450	400	400	300	<b>3,777</b>	3,777
<i>Insects</i>		-	-	-	-	-	-	-	-	-	443	<b>443</b>	443
<i>Oceania Pavilion</i>		-	-	-	-	-	-	1,194	1,501	-	-	<b>2,695</b>	2,695
<i>Rhino Ridge</i>		-	-	-	-	-	-	-	1,323	1,289	-	<b>2,612</b>	2,612
<i>Tropical Americas Gallery</i>		-	-	-	-	-	-	-	1,500	4,711	5,057	<b>11,268</b>	11,268
<i>Welcome Area Redesign</i>		2,195	-	1,184	6,340	6,261	-	-	-	-	-	<b>15,980</b>	15,980
<i>Wilderness North/Canadian Pavilion</i>		-	5,700	4,626	-	-	-	-	-	-	-	<b>10,326</b>	10,326
<i>Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</i>		5,063	-	-	-	-	-	-	-	-	-	<b>5,063</b>	5,063
<b>Sub-Total</b>	-	<b>12,200</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>7,777</b>	<b>2,628</b>	<b>4,291</b>	<b>7,324</b>	<b>8,500</b>	<b>8,500</b>	<b>75,220</b>	<b>75,220</b>
<b>Service Improvement</b>													
<i>Discovery Zone Refurbishment</i>		-	-	-	-	223	796	2,784	1,176	-	-	<b>4,979</b>	4,979
<i>Winter Zoomobile</i>		1,928	-	-	-	-	-	-	-	-	-	<b>1,928</b>	1,928
<i>Carolian Forest Boardwalk</i>		-	-	-	-	-	398	327	-	-	-	<b>725</b>	725
<b>Sub-Total</b>	-	<b>1,928</b>	-	-	-	<b>223</b>	<b>1,194</b>	<b>3,111</b>	<b>1,176</b>	-	-	<b>7,632</b>	<b>7,632</b>
<b>Growth Related</b>													
<i>Ravens Roost</i>		-	-	-	-	-	5,076	1,425	-	-	-	<b>6,501</b>	6,501
<b>Sub-Total</b>	-	-	-	-	-	-	<b>5,076</b>	<b>1,425</b>	-	-	-	<b>6,501</b>	<b>6,501</b>
<b>Total Expenditures by Category (including carry forward from 2018)</b>	-	<b>15,455</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,898</b>	<b>8,827</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>90,680</b>	<b>90,680</b>

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**CITY OF TORONTO**

**Gross Expenditures (\$000's)**

**Appendix 7: 2019 Capital Budget; 2020 - 2028 Capital Plan Including Carry Forward Funding**

**Toronto Zoo**

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By												
						2019	2020	2021	2022	2023	Total 2019-2023	Total 2024-2028	Total 2019-2028	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
<u>ZOO908531 Rhino Ridge</u>																								
0	1	Rhino Ridge	CW	S6	03	0	0	0	0	0	2,612	2,612	0	0	0	0	0	0	0	2,612	0	2,612		
Sub-total						0	0	0	0	0	0	2,612	2,612	0	0	0	0	0	0	0	2,612	0	2,612	
<u>ZOO908532 Tropical Americas Gallery</u>																								
0	1	Tropical Americas Gallery - Design	CW	S6	03	0	0	0	0	0	421	421	0	0	0	0	0	0	0	421	0	421		
0	2	Tropical Americas Gallery - Construction	CW	S6	03	0	0	0	0	0	10,847	10,847	0	0	0	0	0	0	0	5,390	5,457	0	10,847	
Sub-total						0	0	0	0	0	0	11,268	11,268	0	0	0	0	0	0	0	5,390	5,878	0	11,268
<u>ZOO908560 Winter Zoomobile</u>																								
0	1	Addition of Two Winterized Zoomobiles	CW	S2	04	1,400	0	0	0	0	1,400	0	1,400	0	0	0	0	0	0	1,400	0	1,400		
0	2	Addition of Two Winterized Zoomobiles	CW	S3	04	528	0	0	0	0	528	0	528	0	0	0	0	0	0	528	0	528		
Sub-total						1,928	0	0	0	0	1,928	0	1,928	0	0	0	0	0	0	0	1,928	0	1,928	
<u>ZOO908643 Insects</u>																								
0	1	Insects - Design	CW	S6	03	0	0	0	0	0	210	210	0	0	0	0	0	0	0	210	0	210		
0	2	Insects - Construction	CW	S6	03	0	0	0	0	0	233	233	0	0	0	0	0	0	0	109	124	0	233	
Sub-total						0	0	0	0	0	0	443	443	0	0	0	0	0	0	0	109	334	0	443
<u>ZOO000012 Exhibit Refurbishment</u>																								
0	24	Exhibit Refurbishment (2018)	CW	S2	03	117	0	0	0	0	117	0	117	0	0	0	0	0	117	0	0	0	117	
0	25	Exhibit Refurbishment (2019)	CW	S4	03	250	0	0	0	0	250	0	250	0	0	0	0	0	0	250	0	0	250	
1	22	Exhibit Refurbishment (2020 - 2028)	CW	S6	03	0	350	350	250	100	1,050	2,600	3,650	0	0	0	0	0	0	0	3,650	0	3,650	
Sub-total						367	350	350	250	100	1,417	2,600	4,017	0	0	0	0	0	0	117	0	3,900	0	4,017
<u>ZOO28 Building &amp; Services Refurbishment</u>																								
0	33	Building & Services Refurbishment (2020-2028)	CW	S6	03	0	1,250	1,240	810	1,016	4,316	7,075	11,391	0	0	0	0	0	0	11,391	0	0	11,391	
0	34	Building & Services Refurbishment (2018)	CW	S2	03	1,148	0	0	0	0	1,148	0	1,148	50	0	0	0	0	0	1,098	0	0	1,148	
0	35	Building & Services Refurbishment (2019)	CW	S4	03	1,150	0	0	0	0	1,150	0	1,150	0	0	0	0	0	0	1,150	0	0	1,150	
Sub-total						2,298	1,250	1,240	810	1,016	6,614	7,075	13,689	50	0	0	0	0	0	1,098	0	12,541	0	13,689
<u>ZOO000177 Information Systems</u>																								
0	17	Information Systems (2018)	CW	S2	03	277	0	0	0	0	277	0	277	0	0	0	0	0	277	0	0	0	277	

**CITY OF TORONTO**

Gross Expenditures (\$000's)

**Appendix 7: 2019 Capital Budget; 2020 - 2028 Capital Plan Including Carry Forward Funding**

**Toronto Zoo**

Sub- Project No. Project Name PrioritySubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments						Current and Future Year Cash Flow Commitments Financed By													
						2019	2020	2021	2022	2023	Total 2019-2023	Total 2024-2028	Total 2019-2028	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
<u>ZOO000177 Information Systems</u>																									
0	18	Information Systems (2019)	CW	S4	03	300	0	0	0	0	300	0	300	0	0	0	0	0	0	0	0	300	0	300	
1	8	Information Systems (2020-2028)	CW	S6	03	0	350	250	350	300	1,250	1,950	3,200	0	0	0	0	0	0	0	0	3,200	0	3,200	
Sub-total						577	350	250	350	300	1,827	1,950	3,777	0	0	0	0	0	0	277	0	3,500	0	3,777	
<u>ZOO11 Grounds and Visitor Improvements</u>																									
0	20	Grounds and Visitor Improvements (2018)	CW	S2	03	1,450	0	0	0	0	1,450	0	1,450	0	0	0	0	0	1,450	0	0	0	0	1,450	
0	21	Grounds and Visitor Improvements (2019)	CW	S4	03	250	0	0	0	0	250	0	250	0	0	0	0	0	0	0	0	250	0	250	
1	13	Ground and Visitors Improvements (2020 to 2028)	CW	S6	03	0	350	350	250	100	1,050	2,600	3,650	0	0	0	0	0	0	0	0	3,650	0	3,650	
Sub-total						1,700	350	350	250	100	2,750	2,600	5,350	0	0	0	0	0	0	1,450	0	3,900	0	5,350	
<u>ZOO000021 Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</u>																									
0	3	Orangutan II Outdoor Exhibit (2016-2018)	CW	S2	03	2,180	0	0	0	0	2,180	0	2,180	0	0	0	0	0	1,680	500	0	0	0	2,180	
0	5	Orangutan III Outdoor Exhibit (2018)	CW	S2	03	1,820	0	0	0	0	1,820	0	1,820	0	0	0	0	0	1,000	820	0	0	0	1,820	
0	6	Orangutan Outdoor - 2019	CW	S4	03	1,063	0	0	0	0	1,063	0	1,063	0	0	0	0	0	0	500	563	0	0	1,063	
Sub-total						5,063	0	0	0	0	5,063	0	5,063	0	0	0	0	0	2,680	1,820	563	0	0	5,063	
<b>Total Program Expenditure</b>						15,455	8,000	8,000	8,000	8,000	47,455	43,225	90,680	50	0	0	0	0	0	5,622	21,820	63,188	0	0	90,680

**CITY OF TORONTO**

**Gross Expenditures (\$000's)**

**Appendix 7: 2019 Capital Budget; 2020 - 2028 Capital Plan Including Carry Forward Funding**

Toronto Zoo						Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By											
Sub-Project No.	Project Name	Ward	Stat.	Cat.		2019	2020	2021	2022	2023	Total 2019-2023	Total 2024-2028	Total 2019-2028	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing	
Financed By:																							
Provincial Grants & Subsidies						50	0	0	0	0	50	0	50	50	0	0	0	0	0	0	0	0	50
Other1 (Internal)						5,622	0	0	0	0	5,622	0	5,622	0	0	0	0	0	0	5,622	0	0	5,622
Other2 (External)						1,820	2,000	2,000	2,000	2,000	9,820	12,000	21,820	0	0	0	0	0	0	0	21,820	0	21,820
Debt						7,963	6,000	6,000	6,000	6,000	31,963	31,225	63,188	0	0	0	0	0	0	0	0	63,188	63,188
<b>Total Program Financing</b>						15,455	8,000	8,000	8,000	8,000	47,455	43,225	90,680	50	0	0	0	0	0	5,622	21,820	63,188	90,680

Status Code	Description
S2	S2 Prior Year (With 2019 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2019 and/or Future Year Cost\Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)
S6	S6 New - Future Year (Commencing in 2020 & Beyond)

Category Code	Description
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

## Appendix 8

## 2019 Cash Flow and Future Year Commitments

(In \$000s)	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total 2019 Cash Flow & FY Commits
<b>Expenditures:</b>											
<b>Previously Approved</b>											
<i>Building &amp; Services Refurbishment</i>	1,148	-	-	-	-	-	-	-	-	-	1,148
<i>Exhibit Refurbishment</i>	117	-	-	-	-	-	-	-	-	-	117
<i>Grounds and Visitor Improvements</i>	1,450	-	-	-	-	-	-	-	-	-	1,450
<i>Information Systems</i>	277	-	-	-	-	-	-	-	-	-	277
<i>Winter Zoomobile</i>	1,400	-	-	-	-	-	-	-	-	-	1,400
<i>Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</i>	4,000	-	-	-	-	-	-	-	-	-	4,000
<b>Subtotal</b>	<b>8,392</b>	-	-	-	-	-	-	-	-	-	<b>8,392</b>
<b>Change in Scope</b>											
<i>Winter Zoomobile</i>	528	-	-	-	-	-	-	-	-	-	528
<b>Subtotal</b>	<b>528</b>	-	-	-	-	-	-	-	-	-	<b>528</b>
<b>New w/Future Year</b>											
<i>Building &amp; Services Refurbishment</i>	1,150	-	-	-	-	-	-	-	-	-	1,150
<i>Exhibit Refurbishment</i>	250	-	-	-	-	-	-	-	-	-	250
<i>Grounds and Visitor Improvements</i>	250	-	-	-	-	-	-	-	-	-	250
<i>Information Systems</i>	300	-	-	-	-	-	-	-	-	-	300
<i>Welcome Area Redesign</i>	2,195	-	-	-	-	-	-	-	-	-	2,195
<i>Winter Accessibility</i>	1,327	-	-	-	-	-	-	-	-	-	1,327
<i>Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</i>	1,063	-	-	-	-	-	-	-	-	-	1,063
<b>Subtotal</b>	<b>6,535</b>	-	-	-	-	-	-	-	-	-	<b>6,535</b>
<b>Total Expenditure (including carry forward from 2018)</b>	<b>15,455</b>	-	-	-	-	-	-	-	-	-	<b>15,455</b>
<b>Financing:</b>											
Debt/CFC	13,585	-	-	-	-	-	-	-	-	-	13,585
Other	1,820	-	-	-	-	-	-	-	-	-	1,820
Provincial/Federal	50	-	-	-	-	-	-	-	-	-	50
<b>Total Financing</b>	<b>15,455</b>	-	-	-	-	-	-	-	-	-	<b>15,455</b>



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**CITY OF TORONTO**

Gross Expenditures (\$000's)

**Appendix 8: 2019 Cash Flow and Future Year Commitments**

Toronto Zoo						Current and Future Year Cash Flow Commitments							Current and Future Year Cash Flow Commitments Financed By											
Sub-Project No.	Project Name	Ward	Stat.	Cat.		2019	2020	2021	2022	2023	Total 2019-2023	Total 2024-2028	Total 2019-2028	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Capital from Current Funds	Other 1	Other2	Debt - Recoverable Debt	Total Financing		
ZOO000021	Orangutan II & III: Indoor & Outdoor Exhibits																							
0 3	Orangutan II Outdoor Exhibit (2016-2018)	CW	S2	03		2,180	0	0	0	0	2,180	0	2,180	0	0	0	0	0	0	1,680	500	0	0	2,180
0 5	Orangutan III Outdoor Exhibit (2018)	CW	S2	03		1,820	0	0	0	0	1,820	0	1,820	0	0	0	0	0	0	1,000	820	0	0	1,820
0 6	Orangutan Outdoor - 2019	CW	S4	03		1,063	0	0	0	0	1,063	0	1,063	0	0	0	0	0	0	0	500	563	0	1,063
	Sub-total					5,063	0	0	0	0	5,063	0	5,063	0	0	0	0	0	0	2,680	1,820	563	0	5,063
<b>Total Program Expenditure</b>						15,455	0	0	0	0	15,455	0	15,455	50	0	0	0	0	0	5,622	1,820	7,963	0	15,455

**CITY OF TORONTO**

**Gross Expenditures (\$000's)**

**Appendix 8: 2019 Cash Flow and Future Year Commitments**

**Toronto Zoo**

Sub- Project No. Project Name Priority SubProj No. Sub-project Name Ward Stat. Cat.						Current and Future Year Cash Flow Commitments and Estimates						Current and Future Year Cash Flow Commitments and Estimates Financed By											
						2019	2020	2021	2022	2023	Total 2019-2023	Total 2024-2028	Total 2019-2028	Provincial Grants and Subsidies	Federal Subsidy	Development Charges	Reserve Reserves	Reserve Funds	Capital from Current	Other 1	Other2	Debt - Recoverable Debt	Total Financing
Financed By:																							
Provincial Grants & Subsidies						50	0	0	0	0	50	0	50	50	0	0	0	0	0	0	50		
Other1 (Internal)						5,622	0	0	0	0	5,622	0	5,622	0	0	0	0	5,622	0	0	5,622		
Other2 (External)						1,820	0	0	0	0	1,820	0	1,820	0	0	0	0	0	1,820	0	1,820		
Debt						7,963	0	0	0	0	7,963	0	7,963	0	0	0	0	0	7,963	7,963			
<b>Total Program Financing</b>						<b>15,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,455</b>	<b>0</b>	<b>15,455</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,622</b>	<b>1,820</b>	<b>7,963</b>	<b>0</b>	<b>15,455</b>

<b>Status Code</b>	<b>Description</b>
S2	S2 Prior Year (With 2019 and/or Future Year Cashflow)
S3	S3 Prior Year - Change of Scope 2019 and/or Future Year Cost/Cashflow)
S4	S4 New - Stand-Alone Project (Current Year Only)
S5	S5 New (On-going or Phased Projects)

<b>Category Code</b>	<b>Description</b>
01	Health and Safety C01
02	Legislated C02
03	State of Good Repair C03
04	Service Improvement and Enhancement C04
05	Growth Related C05
06	Reserved Category 1 C06
07	Reserved Category 2 C07

## **Appendix 9**

### **2019 Capital Budget with Financing Detail**

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(Phase 2) 21-Toronto Zoo Sub-Project Category: 01,02,03,04,05,06,07 Type: B Sub-Project Status: S2 Type: C Sub-Project Status: S2,S3,S4,S5



## CITY OF TORONTO

## Appendix 9: 2019 Capital Budget with Financing Detail

Toronto Zoo  
Sub-Project Summary

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2019	Financing									
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable
<b>0</b>	<b><u>ZOO908407</u></b>	<b><u>Welcome Area Redesign</u></b>												
0	1 Welcome Area - Design	01/01/2019	12/31/2019	1,888	0	0	0	0	0	0	0	0	1,888	0
0	5 Welcome Area - Phase A Construction (2019)	01/01/2019	12/31/2019	307	0	0	0	0	0	0	0	0	307	0
	<b>Project Sub-total:</b>			<b>2,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,195</b>	<b>0</b>
<b>0</b>	<b><u>ZOO908523</u></b>	<b><u>Winter Accessibility</u></b>												
0	1 Winter Accessibility (2019)	07/31/2017	07/31/2017	1,327	0	0	0	0	0	0	0	0	1,327	0
	<b>Project Sub-total:</b>			<b>1,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,327</b>	<b>0</b>
<b>0</b>	<b><u>ZOO908560</u></b>	<b><u>Winter Zoomobile</u></b>												
0	1 Addition of Two Winterized Zoomobiles	01/01/2018	12/31/2019	1,400	0	0	0	0	0	0	0	0	1,400	0
0	2 Addition of Two Winterized Zoomobiles	01/01/2019	12/31/2019	528	0	0	0	0	0	0	0	0	528	0
	<b>Project Sub-total:</b>			<b>1,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,928</b>	<b>0</b>
<b>1</b>	<b><u>ZOO000012</u></b>	<b><u>Exhibit Refurbishment</u></b>												
0	24 Exhibit Refurbishment (2018)	01/01/2018	12/31/2018	117	0	0	0	0	0	0	117	0	0	0
0	25 Exhibit Refurbishment (2019)	01/01/2019	12/31/2019	250	0	0	0	0	0	0	0	0	250	0
	<b>Project Sub-total:</b>			<b>367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>1</b>	<b><u>ZOO28</u></b>	<b><u>Building &amp; Services Refurbishment</u></b>												
0	34 Building & Services Refurbishment (2018)	01/01/2018	12/31/2018	1,148	50	0	0	0	0	0	1,098	0	0	0
0	35 Building & Services Refurbishment (2019)	01/01/2019	12/31/2019	1,150	0	0	0	0	0	0	0	0	1,150	0
	<b>Project Sub-total:</b>			<b>2,298</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>1,150</b>	<b>0</b>
<b>2</b>	<b><u>ZOO000177</u></b>	<b><u>Information Systems</u></b>												
0	17 Information Systems (2018)	01/01/2018	12/31/2018	277	0	0	0	0	0	0	277	0	0	0
0	18 Information Systems (2019)	01/01/2019	12/31/2019	300	0	0	0	0	0	0	0	0	300	0
	<b>Project Sub-total:</b>			<b>577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>277</b>	<b>0</b>	<b>300</b>	<b>0</b>
<b>7</b>	<b><u>ZOO11</u></b>	<b><u>Grounds and Visitor Improvements</u></b>												
0	20 Grounds and Visitor Improvements (2018)	01/01/2018	12/31/2018	1,450	0	0	0	0	0	0	1,450	0	0	0
0	21 Grounds and Visitor Improvements (2019)	01/01/2019	12/31/2019	250	0	0	0	0	0	0	0	0	250	0
	<b>Project Sub-total:</b>			<b>1,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,450</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>14</b>	<b><u>ZOO000021</u></b>	<b><u>Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</u></b>												
0	3 Orangutan II Outdoor Exhibit (2016-2018)	01/01/2016	12/31/2018	2,180	0	0	0	0	0	0	1,680	500	0	0
0	5 Orangutan III Outdoor Exhibit (2018)	01/01/2017	12/31/2017	1,820	0	0	0	0	0	0	1,000	820	0	0

(Phase 2) 21-Toronto Zoo Sub-Project Category: 01,02,03,04,05,06,07 Type: B Sub-Project Status: S2 Type: C Sub-Project Status: S2,S3,S4,S5



**CITY OF TORONTO**  
**Appendix 9: 2019 Capital Budget with Financing Detail**  
**Toronto Zoo**  
**Sub-Project Summary**

Project/Financing Priority Project	Project Name	Start Date	Completion Date	2019	Financing										
				Cash Flow	Provincial Grants Subsidies	Federal Subsidy	Developmt Charges	Reserves	Reserve Funds	Capital From Current	Other 1	Other 2	Debt	Debt - Recoverable	
<b>14</b>	<b>ZOO000021</b>	<b>Orangutan II &amp; III: Indoor &amp; Outdoor Exhibits</b>													
0	6 Orangutan Outdoor - 2019	01/01/2019	12/31/2020	1,063	0	0	0	0	0	0	0	0	500	563	0
	<b>Project Sub-total:</b>			5,063	0	0	0	0	0	0	2,680	1,820	563	0	
<b>Program Total:</b>				15,455	50	0	0	0	0	0	5,622	1,820	7,963	0	

**Status Code Description**  
 S2 S2 Prior Year (With 2019 and/or Future Year Cashflow)  
 S3 S3 Prior Year - Change of Scope 2019 and/or Future Year Cost(Cashflow)  
 S4 S4 New - Stand-Alone Project (Current Year Only)  
 S5 S5 New (On-going or Phased Projects)

**Category Code Description**  
 01 Health and Safety C01  
 02 Legislated C02  
 03 State of Good Repair C03  
 04 Service Improvement and Enhancement C04  
 05 Growth Related C05  
 06 Reserved Category 1 C06  
 07 Reserved Category 2 C07



## Appendix 10

### Inflows and Outflows to/from Reserves and Reserve Funds 2019 Operating Budget

#### Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2018 *	Withdrawals (-) / Contributions (+)		
			2019	2020	2021
		\$	\$	\$	\$
<b>Beginning Balance</b>			571.9	1,067.9	1,563.9
Vehicle Reserve - Zoo	XQ1703				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			496.0	496.0	496.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	1,067.9	1,563.9	2,059.9
<b>Balance at Year-End</b>		571.9	1,067.9	1,563.9	2,059.9

\* Based on 9-month 2018 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2018 *	Withdrawals (-) / Contributions (+)		
			2019	2020	2021
		\$	\$	\$	\$
<b>Beginning Balance</b>			958.0	958.0	958.0
Zoo Endangered Species Reserve Fund	XR3006				
<i>Withdrawals (-)</i>			(136.0)	(136.0)	(136.0)
<i>Contributions (+)</i>			136.0	136.0	136.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	958.0	958.0	958.0
<b>Balance at Year-End</b>		958.0	958.0	958.0	958.0

\* Based on 9-month 2018 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2018 *	Withdrawals (-) / Contributions (+)		
			2019	2020	2021
		\$	\$	\$	\$
<b>Beginning Balance</b>			-	20.8	156.8
Zoo Stabilization Reserve Fund	XQ2032				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			20.8	136.0	136.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		-	20.8	156.8	292.8
<b>Balance at Year-End</b>		-	20.8	156.8	292.8

\* Based on 9-month 2018 Reserve Fund Variance Report

## Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2018 *	Withdrawals (-) / Contributions (+)		
			2019	2020	2021
		\$	\$	\$	\$
<b>Beginning Balance</b>			<b>31,921.8</b>	<b>32,172.1</b>	<b>32,422.4</b>
Insurance Reserve Fund	XR1010				
<i>Withdrawals (-)</i>					
<i>Contributions (+)</i>			250.3	250.3	250.3
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>-</b>	<b>32,172.1</b>	<b>32,422.4</b>	<b>32,672.7</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>31,921.8</b>	<b>32,172.1</b>	<b>32,422.4</b>	<b>32,672.7</b>

\* Based on 9-month 2018 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Projected Balance as of Dec. 31, 2018 *	Withdrawals (-) / Contributions (+)		
			2019	2020	2021
		\$	\$	\$	\$
<b>Beginning Balance</b>			<b>25,869.7</b>	<b>25,869.7</b>	<b>25,869.7</b>
Sick Leave Reserve Fund	XR1007				
<i>Withdrawals (-)</i>			(250.0)	(250.0)	(250.0)
<i>Contributions (+)</i>			250.0	250.0	250.0
<b>Total Reserve / Reserve Fund Draws / Contributions</b>		<b>-</b>	<b>25,869.7</b>	<b>25,869.7</b>	<b>25,869.7</b>
<b>Other Program / Agency Net Withdrawals &amp; Contributions</b>					
<b>Balance at Year-End</b>		<b>25,869.7</b>	<b>25,869.7</b>	<b>25,869.7</b>	<b>25,869.7</b>

\* Based on 9-month 2018 Reserve Fund Variance Report